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ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

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ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1883.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1883.

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TREASURY DEPARTMENT,
Document No. 466.
Secretary's Office.

REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 3, 1883.

SIR: I have the honor to submit the following report:

The ordinary revenues from all sources for the fiscal year ended June 30, 1883, were:

From customs	$214, 706, 496 93
From internal revenue	144, 720, 368 98
From sales of public lands	7, 955, 864 42
From tax on circulation and deposits of national banks	9, 111, 008 85
From profits on coinage, bullion deposits, and assays	4, 460, 205 17
From customs fees, fines, penalties, &c	1, 436, 236 34
From fees—consular, letters-patent, and lands	3, 322, 361 64
From repayment of interest by Pacific railway companies	1, 556, 866 90
From sinking-fund for Pacific railway companies	1, 322, 103 11
From deposits by individuals for surveying public lands	1, 221, 611 76
From proceeds of sales of Government property	285, 055 02
From proceeds of sale of post-office property in New York city	648, 694 82
From Indian trust-funds	121, 000 00
From donations towards liquidating the public debt	964, 426 87
From Japanese indemnity fund	1, 839, 533 99
From immigrant fund	231, 476 50
From revenues of the District of Columbia	1, 970, 938 47
From miscellaneous sources	2, 413, 332 18
Total ordinary receipts	398, 287, 581 95

The ordinary expenditures for the same period were:

For civil expenses	$22, 343, 285 76
For foreign intercourse	2, 419, 275 24
For Indians	7, 362, 590 34
For pensions	66, 012, 573 64

For the military establishment, including river and harbor improvements and arsenals	$48,911,382 93
For the naval establishment, including vessels, machinery, and improvements at navy-yards	15,283,437 17
For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenue	40,098,432 73
For expenditures on account of the District of Columbia	3,817,028 48
For interest on the public debt	59,160,131 25
Total ordinary expenditures	265,408,137 54
Leaving a surplus revenue of	132,879,444 41
Which, with an amount drawn from the cash balance in the Treasury of	1,299,312 55
Making	134,178,756 96
Was applied to the redemption—	
Of bonds for the sinking-fund	44,850,700 00
Of fractional currency for the sinking-fund	46,556 96
Of funded loan of 1881, continued at 3½ per cent	65,380,250 00
Of loan of July and August, 1861, continued at 3½ per cent	20,594,600 00
Of funded loan of 1907	1,418,850 00
Of funded loan of 1881	719,150 00
Of loan of February, 1861	18,000 00
Of loan of July and August, 1861	266,600 00
Of loan of March, 1863	116,850 00
Of loan of July, 1882	47,650 00
Of five-twenties of 1862	10,300 00
Of five-twenties of 1864	7,050 00
Of five-twenties of 1865	9,600 00
Of ten-forties of 1864	133,550 00
Of consols of 1865	40,800 00
Of consols of 1867	235,700 00
Of consols of 1868	154,650 00
Of Oregon-war debt	5,450 00
Of refunding certificates	109,150 00
Of old demand, compound-interest, and other notes	13,300 00
Total	134,178,756 96

The requirements of the sinking-fund for the past fiscal year, including a balance of $461,309.15 from the preceding year, have been fully met. It is estimated that the requirement for the present fiscal year will be $45,816,741.07, of which there has been applied during the first four months of the year the sum of $28,786,550.

Compared with the previous fiscal year, the receipts for 1883 have in the following items decreased $15,172,048.38: In customs revenue, $5,704,233.32; in internal revenue, $1,777,226.47; in direct tax, $51,985.09; in premium on exchange and interest on deposits with bankers in London, $37,772.99; in proceeds of sales of school-buildings, fire-engines, &c., in the District of Columbia, $97,174.81; in proceeds of sales of Government property, $29,904.83; in proceeds of sales of railway material, $95,000; in proceeds of sales of ordnance material and small stores, $247,112.27; in proceeds of sales of military reservations, $29,966.31; in proceeds of sales of products from experiments in the manufacture of sugar, $789.35; in steamboat fees, $95,700.86; in Indian trust funds, interest and premium, $5,893,074.55; in sales of Indian lands, and interest on deferred payments, $193,649.73; in deposits by individuals for surveying public lands, $830,694.60; in reimbursement by national-bank redemption agency, $57,174.17; in Hot Springs reservation, $23,880.76; and in depredations on public timber, $6,708.27. There was an increase of $9,934,380.05, as follows: In sales of public lands, $3,202,724.05; in revenues of the District of Columbia, $255,762.06; in tax on circulation and deposits of national banks, $154,214.40; in repayment of interest by Pacific railway companies, $716,312.53; in sinking-fund for Pacific railway companies, $525,831.69; in consular fees, $125,029.61; in custom-house fees, $28,661.74; in customs fines, penalties, and forfeitures, $28,945.94; in customs emolument fees, $35,280.66; in marine-hospital tax, $9,779.66; in registers' and receivers' fees, $347,065.65; in fees on letters-patent, $211,275.41; in profits on coinage, bullion deposits, and assays, $343,511.44; in proceeds of Japanese indemnity fund, $1,839,533.99; in donations towards liquidating the public debt, $964,426.87; in immigrant fund, $231,476.50; in Soldiers' Home permanent fund, $65,623.54; in proceeds of sale of post-office property in New York city, $648,694.82; in tax on seal-skins, $409.50; and in miscellaneous items, $199,819.99; making a net decrease in the receipts from all sources of $5,237,668.33.

The expenditures show an increase over the previous year of $21,717,930.57, as follows: In the War Department, $5,340,888.74; in the Navy Department, $251,390.91; in Pensions, $4,667,379.69; and in civil and miscellaneous, $11,458,271.23. There was a decrease of

$14,291,232.60, as follows: In interest on the public debt, $11,917,075.54; and for Indians, $2,374,157.06; making a net increase in the expenditures of $7,426,697.97.

FISCAL YEAR 1884.

For the present fiscal year the revenue, actual and estimated, is as follows:

Source.	For the quarter ended September 30, 1883.	For the remaining three quarters of the year.
	Actual.	Estimated.
From customs	$57,402,975 67	$137,597,024 33
From internal revenue	29,662,078 60	90,337,921 40
From sales of public lands	2,932,635 17	5,067,364 83
From tax on circulation and deposits of National Banks	1,557,800 88	1,542,199 12
From repayment of interest and sinking-fund, Pacific railway companies	521,059 51	1,478,940 49
From customs fees, fines, penalties, &c	298,696 78	901,303 22
From fees—consular, letters-patent, and lands	863,209 80	2,436,790 20
From proceeds of sales of Government property	112,562 23	167,437 77
From profits on coinage, &c	950,229 46	3,149,770 54
From deposits for surveying public lands	172,461 31	327,538 69
From revenues of the District of Columbia	256,017 99	1,643,982 01
From miscellaneous sources	1,237,189 63	2,382,810 37
Total receipts	95,966,917 03	247,033,082 97

The expenditures for the same period, actual and estimated, are:

Object.	For the quarter ended September 30, 1883.	For the remaining three quarters of the year.
	Actual.	Estimated.
For civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenue	$15,385,799 42	$51,114,200 58
For Indians	2,623,390 54	4,126,609 46
For pensions *	16,285,261 98	53,714,738 02
For military establishment, including fortifications, river and harbor improvements, and arsenals	13,512,204 33	26,487,795 67
For naval establishment, including vessels and machinery, and improvements at navy-yards	4,199,299 69	12,300,700 31
For expenditures on account of the District of Columbia	1,138,836 41	2,611,163 59
For interest on the public debt	14,797,297 96	39,702,702 04
Total ordinary expenditures	67,942,090 33	190,057,909 67

Total receipts, actual and estimated	$343,000,000 00
Total expenditures, actual and estimated	258,000,000 00
	85,000,000 00
Estimated amount due the sinking-fund	45,816,741 07
Leaving a balance of	39,183,258 93

*This estimate is based on information from the Pension Bureau of the Department of the Interior. It should also be stated that there is an unexpended balance of $39,000,000 of the appropriation for pensions for the fiscal year 1883, which was reappropriated by Congress at its last session; that Congress at the same time appropriated $86,000,000 for the fiscal year 1884; and that the Commissioner of Pensions sets the needs of his Bureau at $40,000,000 for the year 1885; thus making $165,000,000 required by him during the years 1884 and 1885.

FISCAL YEAR 1885.

The revenues of the fiscal year ending June 30, 1885, are thus estimated upon the basis of existing laws:

From customs	$195,000,000 00
From internal revenue	120,000,000 00
From sales of public lands	8,000,000 00
From tax on circulation of national banks	3,000,000 00
From repayment of interest and sinking-fund, Pacific railway companies	2,000,000 00
From customs fees, fines, penalties, &c	1,200,000 00
From fees—consular, letters-patent, and lands	3,300,000 00
From proceeds of sales of Government property	300,000 00
From profits on coinage, &c	4,000,000 00
From deposits for surveying public lands	500,000 00
From revenues of the District of Columbia	1,900,000 00
From miscellaneous sources	3,800,000 00
Total estimated ordinary receipts	343,000,000 00

The estimates of expenditures for the same period, received from the several Executive Departments, are as follows:

Legislative		$3,234,085 10
Executive		18,403,277 55
Judicial		408,300 00
Foreign intercourse		1,569,601 75
Military establishment		27,136,152 41
Naval establishment		22,747,751 38
Indian Affairs		8,466,809 91
Pensions*		40,000,000 00
Public works—		
Treasury Department	$4,434,817 42	
War Department	11,649,049 62	
Navy Department	1,021,138 00	
Interior Department	638,608 47	
Department of Justice	16,600 00	
		17,760,213 51
Postal Service		2,958,111 29
Miscellaneous		21,668,591 63
District of Columbia		3,625,373 47

* See foot-note on page vi.

Permanent annual appropriations—		
Interest on the public debt.....	$51,500,000 00	
Sinking-fund.....	46,269,756 95	
Refunding—customs, internal revenue, lands, &c.....	7,293,600 00	
Collecting revenue from customs..	5,500,000 00	
Miscellaneous.....	4,583,680 00	
		$115,147,036 95
Total estimated expenditures, including sinking-fund.....		283,125,304 95
Or, an estimated surplus of.....		59,874,695 05

Excluding the sinking-fund, the estimated expenditures will be $236,855,548, showing an expected surplus of $106,144,452.

EXCHANGE OF THREE-AND-A-HALF PER CENT. CONTINUED BONDS INTO THREE PER CENT. BONDS.

The exchange of 3½ per cent. bonds into 3 per cent. bonds, under the authority of the eleventh section of the act of July 12, 1882, was resumed November 1, 1882, and continued until July 26, 1883. On this last day a call was made for the remaining 3½ per cent. bonds then outstanding, interest to cease November 1, 1883, and holders were notified that such bonds would not be exchanged into 3 per cent. bonds.

The exchanges made prior to November 1, 1882, amounted to	$259,370,500
Exchanges during the year, to	46,210,750
Making the aggregate of 3½ per cents taken up and 3 per cents issued.....	305,581,250

The annual saving of interest effected by these exchanges amounts to $1,527,906.25.

REDEMPTION OF UNITED STATES BONDS.

Three-and-a-half per cent. bonds.

On November 1, 1882, the outstanding bonds of the 5 per cent. funded loan continued, bearing interest at the rate of 3½ per cent., amounted to $155,356,350. These bonds were the only bonds then "redeemable at the pleasure of the Government," because, bearing a higher rate of interest than the 3 per cent. bonds, the latter could not be redeemed until the former had been, that being the terms of the law under which the latter were issued. A portion of them had been called, but had not then matured. As mentioned above, $46,210,750 of

the bonds have been exchanged into 3 per cent. bonds upon requests of the owners, leaving $109,145,600 available for the investment of the surplus revenues. Calls have been issued for the entire amount, and the greater portion of the bonds have been redeemed and cancelled, the annual saving of interest which will result therefrom being $3,820,096.

Three per cent. bonds.

Under the provisions of the act of July 12, 1882, the 3 per cent. bonds issued thereunder, and amounting to $305,581,250, became "redeemable at the pleasure of the Government" on and after July 26, 1883, all "redeemable" bonds bearing a higher rate of interest having then been redeemed or called. Calls have been issued for $40,000,000 of such bonds, $30,000,000 of which will mature in the month of December, and $10,000,000 on the first day of February, 1884.

Japanese indemnity-fund bonds.

In addition to the above, the bonds described below, held by the Department of State and forming what has been known as the "Japanese indemnity fund," have been cancelled and destroyed, as directed by the act approved February 22, 1883, viz:

Funded loan of 1881, continued at 3½ per cent.	$368,100
Consols of 1907, 4 per cent.	1,418,850
Three per cent. loan of 1882	47,650
Total	1,834,600

The Joseph L. Lewis legacy.

There have also been cancelled and destroyed the following-described interest-bearing bonds, which were bequeathed to the United States by the late Joseph L. Lewis, and delivered to this Department by the executors of his estate, in accordance with the decree of the United States court for the district of New Jersey:

Loan of July and August, 1861, (3½ per cent.)	$900,000
Funded loan of 1881, continued at 3½ per cent	50,000
Three per cent. loan of 1882	4,600
Total	954,600

The following table shows in detail the redemptions and cancellations of United States bonds during the twelve months ending October 31, 1883:

Bounty-land scrip, act of February 11, 1847, (6 per cent.)	$100
Seven-thirty notes of July 17, 1861	350
Seven-thirty notes of 1864–1865	3,200

Loan of February 8, 1861	$65,000
Oregon-war debt	1,000
Five-twenties of February 25, 1862	7,000
Five-twenties of 1865, (May and November)	10,300
Ten-forties of 1864	76,450
Consols of 1865	78,700
Consols of 1867	189,400
Consols of 1868	146,500
Loan of July and August, 1861, (6 per cent.)	285,500
Loan of March 3, 1863, (6 per cent.)	87,000
Funded loan of 1881, (5 per cent.)	421,650
Loan of July and August, 1861, continued at 3½ per cent.	2,920,300
Loan of March 3, 1863, continued at 3½ per cent	3,747,150
Funded loan of 1881, continued at 3½ per cent	103,365,150
Consols of 1907, (4 per cent.)	1,418,850
Loan of July 12, 1882, (3 per cent.)	52,250
Total	112,875,850

The reduction in the annual interest charge by reason of these changes, to November 1, 1883, is as follows:

On bonds redeemed or interest ceased	$3,704,450 00
On bonds exchanged into 3 per cent. bonds	231,053 75
Total	3,935,503 75
Deduct for interest on 4 per cent. bonds issued, &c	482 00
Net reduction	3,935,021 75

The following table shows the changes in the interest-bearing debt during the year:

Title of loan.	Rate of interest.	Outstanding Nov. 1, 1882.	Issued during the year.	Redeemed during the year.	Exchanged into 3 per cent. bonds.	Outstanding Oct. 31, 1883.
Funded loan of 1881	5 p. cent., continu'd at 3½ p. c.	$155,356,350		*$809,950 103,365,150	$46,210,750	†$4,970,500
Loan of July 12, 1882	3 per cent.	259,370,500	$46,210,750	52,250		305,529,000
Funded loan of 1891	4½ per ct.	250,000,000				250,000,000
Funded loan of 1907	4 per cent.	738,929,600	‡109,950	1,418,850		737,620,700
Refunding certificates	4 per cent.	423,750		§97,900		325,850
Navy-pension fund	3 per cent.	14,000,000				14,000,000
Total		1,418,080,200	46,320,700	105,744,100	46,210,750	1,312,446,050

*Ceased to bear interest during the year, but not yet presented for payment.
†Called, interest ceasing November 1, 1883.
‡Of this issue, $12,050 was on account of accrued interest on $97,900 refunding certificates converted.
§Redeemed by conversion into 4 per cent. bonds.

CONVERSION OF REFUNDING CERTIFICATES.

Since November 1, 1882, refunding certificates issued in 1879, under the act of February 26, 1879, have been presented for conversion into 4 per cent. bonds as follows:

Principal	$97,900 00
Accrued interest due	15,450 50
Total	113,350 50

For which settlement was made as follows:

Four per cent. bonds issued	$109,950 00
Interest paid in cash	3,400 50
Total	113,350 50

The certificates still outstanding amount to $325,850.

STANDARD SILVER DOLLARS.

On November 1, 1883, under the act of February 28, 1878, there had been a coinage of standard silver dollars amounting to $156,720,949; there were in the Treasury at that date, $116,386,017 There were then in circulation, and in the mints on account of profits on the coinage not yet deposited in the Treasury, $40,334,932. There were in circulation on November 1, 1882, $35,383,786. The coinage between the 1st of November, 1882, and the same date in 1883 had increased $28,391,069; the amount in circulation for the same time had increased $4,136,321; thus keeping up the great disproportion between the amount ready to be supplied and the demand for them, heretofore noted in the reports of this Department. The silver dollars in the Treasury on November 1, 1883, were held or stored at the places as shown in the following table:

Statement showing the amount of standard silver dollars and silver certificates in the Treasury offices, United States mints, and assay offices November 1, 1883.

In office of—	Standard silver dollars.	Silver certificates.
Treasurer U. S., Washington	$2,729,121	$1,318,870
Assistant treasurer U. S., Baltimore	2,754,202	506,990
Assistant treasurer U. S., New York	23,410,000	3,843,900
Assistant treasurer U. S., Philadelphia	8,516,500	385,400
Assistant treasurer U. S., Boston	1,755,196	335,490
Assistant treasurer U. S., Cincinnati	881,500	550,000
Assistant treasurer U. S., Chicago	4,862,400	333,000
Assistant treasurer U. S., St. Louis	5,202,400	626,000
Assistant treasurer U. S., New Orleans	5,793,497	1,362,720
Assistant treasurer U. S., San Francisco	16,298,000	4,270,000
Mint U. S., Philadelphia	4,169,611	.....
Mint U. S., Carson	2,176,749	.....
Mint U. S., New Orleans	6,725,222	.....
Mint U. S., San Francisco	31,095,677	.....
Assay office U. S., New York	8,589	.....
Assay office U. S., Charlotte	4,500	.....
Assay office U. S., Helena	2,853	.....
In transit	.....	100,000
Total	116,386,017	13,632,370

THE TRADE-DOLLAR.

Here I may speak of "*the trade-dollar*," the debased coin to which attention has been drawn by public clamor and discussion. Doubtless the legislative purpose in creating it, was to make a piece of money that would find favor with Asiatic people, and not one for use at home. That purpose was not made known, however, by the letter of the law under which it issued from the Mint. The act of 1873, under which the coinage of it began, has these words: "The silver coins of the United States shall be a trade-dollar; a half-dollar, or fifty-cent piece; a quarter-dollar, or twenty-five-cent piece; a dime, or ten-cent piece." The act further declares that the relative proportion of pure metal and alloy in the trade-dollar, and the devices and legends upon it, shall be the same as those of the other coins of the United States. That act, and a later one of 1877, made it a crime to counterfeit any of our coins, and, as the trade-dollar was declared to be a coin, made it a crime to counterfeit it. The act of 1873 made the silver coins of the United States, and hence the trade-dollars, a legal tender at their nominal value for any amount not over five dollars. Thus the reading of the laws taught the people that the trade-dollar was a coin of their Sovereignty, and for the redemption of which, at an unabated value, their Government was bound. The real legislative purpose, is to be blindly sought for in tradition or in the record of Congressional discussion, and is indicated in the joint resolution of 1876, which took away from this coin the legal-tender quality of it, and held down the coinage of it to the call for it for exportation. It is plain that a busy people, finding this coin afloat in the channels of business, styled a coin of the United States, would readily believe that it was an authentic issue of the Government, and to be redeemed by the Government, the same as other money put out by it. From time to time, however, as it suits scheming men and the occasion fits, a hue and cry is raised against it, it is discredited in the marts, and unwary holders suffer loss or inconvenience.

As it is a coin of the United States, having the image and superscription thereof, sanctioned as such by penalties upon the counterfeiting of it, and once dignified as a legal tender in payment of debts and dues, it should be restored to its first state, or called in at its nominal value and melted. In the judgment of this Department, it should be thus called in and melted. And why not? First: It has been claimed officially that it did not go into home circulation, until after the passage of the joint resolution above spoken of whereby the legal-tender quality of it was taken from it. Hence, it is said, it is no duty to our people to re-

deem it at more than the value of it as silver bullion. Secondly: On the other hand, it is asserted that the act of 1878 gave back to it the legal-tender quality. That act declares that "there shall be coined * * * silver dollars * * * of four hundred and twelve and one-half grains, * * * which, with all silver dollars heretofore coined * * * *of like weight and fineness*, * * * shall be a legal tender * * *." As the trade-dollar is greater in weight and as great in fineness as the silver dollar thus authorized, and as the greater includes the less, it is argued that the phrase "of like weight and fineness" takes in the trade-dollar, makes it again a legal tender for debts and dues, and that there needs but a declaration thereof by this Department to put it in the same rank and acceptability as the standard silver dollar, and so there is no need of redeeming it. The first of these contentions is too technical and close for use in dealing with so practical a matter, and one in which the prime action and continued silent sufferance of the Government has been so misleading. The second of these contentions is not well founded. The phrase "of like weight and fineness" may properly be said to take in only silver dollars issued under the acts of 1792 and 1837. They contained exactly the same amount of pure metal as the dollar authorized by the act of 1878, and had no distinctive name, such as the trade-dollar. This Department has been and still is of the opinion that a correct legal interpretation of that act, in connection with the joint resolution of 1876, denies to the trade-dollar a legal-tender quality.

It is possible to make an estimate of the amount that would come to the Treasury for redemption if authority were given therefor. The whole issue of the coin has been $35,960,446. Some of that has disappeared in manufactured articles; it is estimated from one to two millions. It is calculated that five-sixths thereof went abroad in the beginning, and it is believed that but a small part of that has come back, and that there is now held by our people but from five to eight millions. Of that which remained abroad, there is good authority for saying that much of it found its way from China to India, and into the melting-pot at the mint in Calcutta, and has been there cast into the coin of that country. The overweight and value of the trade-dollar by the side of the Mexican and Spanish dollar, with which it was co-current in China, brought much of it to the crucible there. It is understood in business circles, that in China silver coin is used by weight and not by count, save in a few ports, where Mexican dollars and a few other coins are taken by tale. It is the practice of Chinese bankers, so it is reported, to stamp with their own mark the coin which they take and pay out. The coin thus defaced soon comes to the state and repute of bullion,

and the presumption is that our trade-dollars have, many of them, been so treated and so suffered.

Bear in mind, too, that from time to time for some years past, until of a comparatively late date, there has been inducement to reship this coin from China hither, because it has been free in circulation in most parts of the land, and for most of the time at a par with gold and silver money. There is reason to believe, then, that besides the sum of it in the hands of our own people, an embarrassing amount will not come upon us from abroad.

A thorough and effective redemption of it can be brought about in this way: Let authority be given by Congress to the Treasury Department to barter for trade-dollars at their nominal value, standard dollars at their nominal value, and melting the trade-dollars to recoin them into standard silver dollars, counting the trade-dollars got in this way as a part of the silver bullion which the act of 1878 empowers and directs to be bought and coined monthly. Should the trade-dollars have been so abraded in use as to have lost a material part of their original weight, which is not much to be apprehended, a deduction might be made from the price, and fractional payments made in subsidiary and minor silver coin.

The agitation of this matter has led out some objections to the redemption above suggested. As the standard silver dollar, because of its unlimited legal-tender quality, is equal in its faculty of domestic purchase to the gold dollar, and to the Treasury note with its like attributed legal-tender quality, it is said, that thus to enable the holders of the trade-dollars to get for them standard dollars, would be to raise the trade-dollars in popular esteem and in practical value to a par with standard dollars, and thus to keep them afloat rather than to bring them in, and thus, also, to swell the volume of legal-tender silver money in circulation by so much as is the sum of the trade-dollars in the hands of the people. This effect may be prevented by setting a bound to the time during which the exchange may be made. If a law authorizing the exchange should run but for a twelvemonth, holders of the coin would make haste to rid themselves of it, and at the end of the time little of it would be found at large, and that little would fall back to its bullion value, and cease to disturb in the way apprehended. It is not proposed to increase by this means the coinage of the standard silver dollar, but as the trade-dollars are taken in to count them as so much silver bullion, and make them meet by so much the direction to buy silver bullion for dollar coinage.

Nor is the fear well grounded that there would be caused a large influx of trade-dollars from abroad, to a cost to the Government in

the redemption, of more than the value of them as bullion. It has been stated above that there is cause for belief that much which has gone abroad has put off its character of a coin of the United States, and so is not able in that guise to come back for exchange. If, however, a serious apprehension is felt that it will return in embarrassing volume, the time for the exchange might have a narrower limit, and instead of a twelvemonth, a quarter of a year be the period fixed. This Department would rather see all the trade-dollars that are afloat anywhere, brought in and made bullion of, even at a cost to the Government, if thus we may be rid of a discredited and debased coin; but if this may not be, it still will wish that those in the hands of our people be redeemed in the mode recommended, with safeguards against foreign holders. If it be urged that, whatever be the sum redeemed, there will be a loss to the Treasury in recoining the trade-dollars as bullion into standard dollars, rather than in purchasing bullion in the market at ruling rates and coining it under existing law, it may be answered that the excess of silver in the one over that in the other will be nearly if not fully enough to pay the cost of the manipulation; and again, that the seigniorage or profit now got from buying bullion at, for example, $99\frac{8}{10}$ per standard ounce, and issuing the same in nominal dollars, at the rate of, say, $116\frac{4}{11}$ per standard ounce, is only a seeming total profit of the difference; for in the redemption of the coin, which must be looked for and provided for as to sooner or later come, the Government must, as a rule, take it back at the same nominal value at which it was put forth.

If it be apprehended that by the proposed exchange the sum of the standard dollars will be enlarged, and more of them will be forced into circulation to the inflation of the currency, the disturbance of the relative bearing of executory contracts and the jostling of values, it is to be said, that a desirable part of the plan suggested, guards from an increase of the monthly purchase of silver bullion and of the coinage of the standard dollar. That part is, that as the trade-dollar is taken in for the standard dollar paid out, the former be counted as so much silver bullion, and by so much abate from the purchase in the market under the act of 1878. And if the receipt of the trade-dollars by the exchange in any month shall be, when treated as bullion, more in sum than would be a purchase of two millions' worth of bullion, then the excess thereon can be carried forward from month to month, so far as need be to keep within the direction of the act of 1878 for monthly purchases. And this would be more or less likely to come into play as the limit of time for redemption is shorter or longer. If, indeed, no limit of time was fixed, or it was made as long as a twelvemonth,

this Department could be empowered to refuse redemption in one month of a sum more than enough to meet the requirement of that act, and still make full redemption of all that is likely to be brought in therefor.

If it be said that much of this coin, discredited and practically debased, is in the hands of speculators who have taken it at a discount, and that they would profit by legislation which would increase the actual value of it; while it may not be denied that lamentably this is too far the case, still it is to be answered that such is the luck brought by all debased coin when at last it is fairly redeemed. Speculators will make by a depreciation and following appreciation. A law for a fair redemption must have, with its good, the evil of helping some to gain who ill deserve it. The fault is not much more with the speculative trader, than with the legislation that has given him the chance for ignoble gain. His profit is a light incident, calling slightly for attention, because of the great general good to come from calling in a discredited coinage. Besides, leave this coin unredeemed, and by and by, when public attention is at a lull again, it will be once more set afloat at nominal value, to be in fulness of time once more discredited and lowered in purchasing power to the harm of good people. Moreover, the information which I have from practical and reliable men, who are at the sources of knowledge on this head, is that those known as tradesfolk, and most of the working people not in straits, uncompelled by necessity to part with the trade-dollar at a loss, have held it during panics, looking and waiting for action by the Government; and that the amount stored by brokers is a small part of what is in domestic ownership, the larger part being held by those who took them at full face for labor and in traffic in legitimate and honorable dealing. It is best, once for all, to call it in and put it out of possible use.

This Department does not recommend that a legal-tender quality be again given to the trade-dollar, to the sudden increase of the legitimate silver money of the country, with the inconvenience and incongruity of two dollars circulating together, of the same metal, of unequal real value and of different devices, yet of equal value in payment of debts and of purchase of property. It recommends that authority be given for the redemption of the trade-dollar in the standard silver dollar, dollar for dollar of nominal value, for the recoinage of the metal so received into a standard silver dollar to accord with the law for that coin, and for a reduction of the amount of silver bullion resulting from the exchange from the quantity of bullion required to be got by monthly purchases, for the purpose of coinage under the act of 1878. In the judgment of this Department that legislation is safe, and is demanded

by the character of this issue, and by the need of the people for relief from the confusion and exposure to recurring loss caused by its presence in the monetary system of the country.

SILVER CERTIFICATES.

The amount of silver certificates outstanding November 1, 1883, was	$99,579,141
The amount outstanding at the same date in 1882 was	73,607,710
There was held by the Treasury on the 1st of November, 1882	7,987,260
And on the same date in 1883	14,244,760

These figures show an increase of the silver certificates in the hands of the people of $19,713,931. Figures given above show a like increase of silver dollars of $4,136,321.

Yet it is apparent that any demand that is likely to arise for silver dollars, or for the silver certificates based upon them, may be readily met without further immediate coinage of the dollars or preparation of the certificates for issue. It is also apparent that to keep up an aimless purchase of silver bullion, at the rate of over twenty-four millions of dollars each year, is a needless use of public money and of the taxing power to supply them, incurring a needless loss of the interest on the sum thus expended, and the expense of the manipulation. Apart from any consideration of the policy underlying the coinage at all, of the standard silver dollar, as now authorized, it would seem that an operation of the Treasury and its mints, for which there is no immediate call, might be at least temporarily suspended.

The Department makes no further comment upon these facts, but refers to its last two annual reports for its views upon the continued coinage of silver dollars and the issue of silver certificates, and for its recommendations thereupon.

GOLD CERTIFICATES.

Under the act of Congress of 1882, gold certificates have been prepared and have been issued as is shown in the following table:

Denominations.	Ready for issue Nov. 1, 1882.	Issued up to Nov. 1, 1883.
20's	$21,440,000	$12,960,000
50's	16,800,000	10,200,000
100's	16,000,000	9,700,000
500's	14,000,000	9,250,000
1000's	20,000,000	14,000,000
5000's	22,500,000	10,000,000
10,000's	85,000,000	30,000,000
Total	195,740,000	96,110,000

These are of two kinds, styled in the Department, the New York certificate and the Departmental certificate. The first is made payable by its terms at New York city; the second is dated at Washington, D. C., but expresses in its terms no place of payment.

The following table shows the amount of gold certificates received for issue, the amount issued, and to what offices, and the amount now held in reserve:

Gold certificates, act July 12, 1882.	$20.	$50.	$100.	$500.	$1,000.	$5,000.	$10,000.	Total.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Received for issue to Nov. 1, 1883	21,440,000	16,800,000	16,000,000	14,000,000	20,000,000	22,500,000	85,000,000	195,740,000
Issued to Nov. 1, 1883:								
New York	10,560,000	9,000,000	6,900,000	5,250,000	6,000,000	10,000,000	30,000,000	77,710,000
San Francisco	240,000	600,000	2,000,000	4,000,000	8,000,000	.....	.....	14,840,000
Chicago	1,300,000	.....	.....	.....	.....	.....	.....	1,300,000
Philadelphia	240,000	200,000	400,000	.....	.....	.....	.....	840,000
Cincinnati	80,000	300,000	400,000	.....	.....	.....	.....	780,000
Washington	540,000	100,000	.....	.....	.....	.....	.....	640,000
	12,960,000	10,200,000	9,700,000	9,250,000	14,000,000	10,000,000	30,000,000	96,110,000
In reserve Nov. 1, 1883:								
New York	320,000	1,000,000	1,100,000	4,750,000	6,000,000	10,000,000	50,000,000	73,170,000
Washington	8,160,000	5,600,000	5,200,000	.....	.....	2,500,000	5,000,000	26,460,000
	8,480,000	6,600,000	6,300,000	4,750,000	6,000,000	12,500,000	55,000,000	99,630,000
								96,110,000
Aggregate	.....	.....	.....	.....	.....	.....	.....	195,740,000

COINS AND COINAGE.

The coinage executed at the mints during the fiscal year was less in value than in the year immediately preceding. Yet the continued demand for smaller denominations of coin for change, made an increase in the number of pieces struck. It was eleven and a half millions over that of any year since the organization of the Mint Bureau.

The description and value of the year's coinage are as follows:

Description.	Pieces.	Value.
Gold	2,407,022	$35,936,927 50
Silver	35,308,076	28,835,470 15
Minor	60,951,526	1,428,307 16
Total	98,666,624	66,200,704 81

Of the gold, $27,526,120 were coined into double-eagles, principally at the mints on the Pacific coast, while the coinage at Philadelphia and New Orleans was chiefly in eagles and half-eagles.

The coinage of silver consisted almost wholly of standard dollars, of which $19,641,119 were coined at Philadelphia and New Orleans, and

but $8,470,000 at the Carson and San Francisco mints, the reason therefor being that at the first two named mints the number issued nearly equalled the coinage. The accumulations in the last two named, and in the assistant treasurer's office at New York city, amounted to over $40,000,000.

The demand for minor coins required the coinage and issue at the Philadelphia mint of 20,455,488 of five-cent pieces and 40,467,400 bronze cents.

The deposits of gold bullion and coin for the last fiscal year were less than those of the year immediately previous, owing to diminished imports. The total amount received and manipulated was $49,145,559.16 gold. There was of silver $38,612,594.89.

The purchases of silver for the coinage of the standard dollar were 25,432,490.27 standard ounces, at a cost of $25,577,327.58, averaging $2,131,444 worth per month. The average cost was $1.117+ per ounce fine, while the average New York price would have been $1.118+ per ounce fine.

During the fiscal year, $619,198.90 in uncurrent silver coins were transferred from the Treasury to the Mint for recoinage, the loss upon which was $34,698.36. The nominal profits on the coinage of standard dollars during the year were $3,701,331.78, and on fractional silver, $9,160.24.

In addition to the coinage, the mints and assay offices made $18,269,205.26 in gold bars and $8,050,602.10 in silver bars. The value of gold bars exchanged for gold coin at the New York assay office was $5,173,965.22, and at Philadelphia, $187,541.07.

The coin circulation of the country on July 1, 1882, is estimated, from the statistics of coinage and net imports of coin, to have been—

United States gold coin	$500,882,185
United States silver coin	199,573,360
Total	700,455,545

These amounts were increased on the 30th of June last by coinage and imports of coins to the following amounts:

United States gold coin	$537,254,794
United States silver coin	228,216,199
Total on 30th June, 1883	765,470,993

There was a further increase by coinage and imports during the next quarter of—

United States gold coin	$7,257,905
United States silver coin	7,075,124
Total	14,333,029

The mints and assay offices held for coinage on the 1st of October, $61,683,816 of gold bullion and $5,107,911 of silver bullion, making the total amount of United States coin and bullion available for coinage on October 1—

United States gold coin	$544,512,699
United States gold bullion	61,683,816
United States silver coin	235,291,323
United States silver bullion	5,107,911
Total	846,595,749

Inquiries as to the production of the precious metals, and their consumption in coinage, the arts, and manufactures, and for the collection of other monetary statistics of our own and foreign countries, have been continued by the Mint Bureau, and much valuable information thereon has been obtained and appears in the report of the Director.

While upon this subject, the Department recommends a revision and amendment of the coinage laws. The minor coins are not what they should be, either in appearance, in convenience, or in the ease with which some may be distinguished from others by the sense of touch or even that of sight. There is so much resemblance of some of small value to some of greater value, that often holders or receivers confound them, and mistake them for others, and loss is sustained. From time to time there has been an increase by law of the devices upon them to an extent hindering the attainment of a good design. There can be improvement by a change of the metal of which some of them are to be made, and by the discontinuance of some of denominations not needful for use.

The accumulation of standard silver dollars in the custody of this Department at the date of its last annual report was such as to cause serious inconvenience, actual and prospective, for the want of safe storage-room. The vaults owned and hired by the Treasury are still heavily taxed for room, and frequent transfers must be made, at risk and cost. It is looked for that this ill will soon, in some measure, be abated. The Department is making a vault in the Treasury building at Washington, which will hold forty-five millions of silver dollars, and another at New Orleans, which will hold twenty-eight millions.

NATIONAL BANKS.

The report of the Comptroller of the Currency shows that the number of national banks in operation November 1, 1883, was 2,522, an increase over all former years. The number of banks organized during the year is 261, the greatest number organized during any year since 1865. They exist in every State and organized Territory of the Union. The capital of the newly-organized banks is $28,654,350, and the circulation $7,909,150, which is about one-fourth of the capital, showing that the banks have taken advantage of section 8 of the act of July 12, 1882, which authorizes banks of $150,000 capital and under to be organized upon the deposit of bonds to the amount of one-fourth of the capital. Returns made on October 2d of this year show an aggregate national-bank capital of $509,699,787, an increase of $26,595,574 during the year; a surplus of $102,000,482; a circulation of $314,931,575, and individual deposits of $1,049,437,700, both of which are in decrease; loans of $1,303,450,790, and specie of $107,817,983, both of which are in increase. The corporate existence of 307 has expired during the year, of which 273 have renewed it under the act passed by the last Congress. Seventeen have been placed in liquidation by vote of their shareholders, four have expired by limitation, and all but two of these have been succeeded by new organizations in the same localities, with new titles. These data show that the owners of capital, desirous of investing it in the business of banking, are suited with the national-bank system, and willing to continue or to organize anew under it, when it can be done with a reasonable show of profit. The corporate existence of 983 banks will expire during the next two years—249 in 1884, and 734 in 1885.

The national banks hold, as security for circulation, $352,877,300 of United States bonds, a reduction of $9,613,350 during the year. They hold $201,327,750 of United States 3 per cent. bonds as a basis of circulation. All of the latter are likely to be called for payment during the next four or five years, unless the surplus revenue of the country is diminished. There is little or no profit on circulation based upon 4 and 4½ per cent. bonds, at the present premiums therefor. A continued payment of the 3 per cents will probably result in a large reduction of the bank circulation, unless some counter stimulus is applied. Many propositions have been made to that end.

The national-bank act, at first, provided for the issue of circulation equal to 90 per cent. of the current market value, but not to exceed the par value, of United States bonds bearing 6 per cent. interest; and the subsequent act of March 3, 1865, limited the circulation to

$345,000,000, to be issued in the same ratio to capital, upon 5 and 6 per cent. bonds. Since then the rate of interest upon bonds, and the profit on circulation have decreased. With that decrease, the ratio of circulation issued upon the actual or market value of bonds has also decreased, until it is probable that, without helping legislation, loss, instead of gain, will ensue from depositing bonds as security for circulation.

The holder of bonds can borrow money in the market upon them as a pledge, at 95 per cent. upon their market value. There is a discrepancy with this, in the requirement of the law that $90 only of circulation shall be issued upon bonds, some of which have a market value of $122. This asks a margin of $32 as security for circulation, instead of $10, as it was at the start of the system. The Comptroller says, that if from the beginning, $100 of circulation had been issued upon $70 of bonds, no loss would have accrued to holders of the bills of insolvent and failing banks, though there might have been loss to general creditors, who must have depended upon assets substituted for bonds released. The aggregate capital of the national banks which have failed during the last twenty years was about twenty millions. If upon the bonds held as security for the notes of those banks, circulation had been issued for the full par value, and there had been a decline of 5 per cent. in the value of the securities, still, the whole loss would not have exceeded one million of dollars, which would have fallen upon creditors, and not upon bill-holders, so long as the bonds were assets in the hands of a receiver. Moreover, a gain accrues to the Government, by law, from the non-redemption of national-bank notes. They have been in circulation for twenty years. The Comptroller estimates that from 1 to 1½ per cent., or for that period about $4,000,000, will never be brought in for redemption. That sum will be in excess of any possible loss that can threaten the Government from authorizing an issue of circulating notes at 90 per cent. upon the market value of bonds deposited. By law, if bonds held by banks decline in value below the amount of circulation issued, the Comptroller may demand additional bonds or money to equal the disparity. Moreover, all the assets of the banks, and the individual liability of the stockholders, can be exhausted, before the bill-holder or the Government suffers loss.

These remarks are prefatory to the recommendation I am about to make, of a mode of keeping national-bank notes in circulation without loss to the banks thereby, and with safety to the Government and the bill-holder. In all that I have to say, I assume that the national-bank system is now adjudged to be a constitutional creation of the legislative power, and that the country has acquiesced in it as such; that

it is looked upon with favor by the greater part of the people; and that there is almost a universal desire to continue the circulation of these notes, as a convenience and a benefit which it would irk us to be without.

The public mind is naturally turned to the inquiry: How shall the national-bank notes be kept in circulation; what shall be taken as a safe foundation therefor, and yet be so low in price as that the banks can afford to buy and deposit; or what can be proposed which will give to the banks safeguard against loss in taking and issuing circulating notes? I am not in favor of anything but the interest-bearing obligations of the United States Government. To go abroad for the securities of other States, is to go out of our political and judicial jurisdiction, and subject ourselves to the hazards of their intestine commotion, of their international conflicts, of possible hostility to this country, and of going before strange tribunals as, perhaps, an unwelcome suitor. The sound policy of many of the States of the Union is, that trustees and other like fiduciary persons, who are more immediately under the hand and guidance of the sovereignty, shall not place their moneys in securities whose habitat is in other jurisdictions, not even in those of sister States. In as large degree is that a fitting policy in this great matter. To rely upon the debts of the States, is to look to a basis not much more permanent than that which the United States bonds now offer, and one which will call for scrutiny and investigation not easily to be made, and which, if fully and fairly made, are likely to excite jealousy and other ill feeling. To take the obligations of municipalities and other corporate bodies is of like impracticability and result, and is also to rely upon the good faith, prudent conduct, and solvency of debtors, over whom the Government has but little, if any, direct and efficient control. To take security on real estate is to launch on a sea of uncertainty and fraud that is sure to wreck the adventurer. Other propositions have been made which are reducible to some of these categories, and need not be specially considered. There are other propositions, the vertebral idea of which is the creation of a new form of public debt. A plausible one is, for the Government to offer a new bond, of its own issue, at low rate of interest, to run a long period, in exchange for its four per cents and four-and-a-half per cents, allowing such a rate of premium upon the latter, but lower than that at present ruling, as would induce the holders to surrender them and take the new; and to make this a security for bank circulation. I doubt not that this is feasible. In that way, a holder of fours or four-and-a-halfs could capitalize the premium allowed on his bond, and draw

interest at the new rate on that as well as on the principal, whereby there would be an inducement to exchange, rather than to hold, or, in the present difficulty of desirable reinvestment, to sell. I am persuaded from the official experience of the last year, that capital is ready and willing to take, at a low rate of interest, all the United States bonds that can reasonably be issued, provided they be at long time of payment of principal. The lower market value which they would have, upon their first issue at least, would bring them within the range of profitable purchase by those who were not holding the fours and four-and-a-halfs with which to make exchange. On the other hand, the premium for exchange, to be allowed by the Government, may be put at such a figure, and still be apt to induce exchange, as that by the time to be fixed for the redemption of the new bonds, the difference in the amount of interest reserved on the fours and four-and-a-halfs, and that paid on the new bonds will have equalled the amount of premium allowed in exchange. Should this project be favorably considered, details can be furnished. Yet I am so averse to recommending the creation of another or a different public debt, that as great as are, in my judgment, the advantages of the national-bank circulation in safety, in uniformity of value everywhere, and in other matters of convenience and confidence, I look upon such project as a *dernier resort.* I rather recommend, and so I do, that the internal-revenue tax upon circulation be taken off in whole or in part. This is 1 per cent. per annum, and amounts to about three millions and a quarter each year.

The privilege of furnishing a circulation has been, in the past, a profit to the banks; it has been, and is an expense to the Government to supervise the issue of it, and generally to take care of the national-bank system. That privilege, like any franchise accorded by Government, when of value to the especial recipient, is a legitimate and preferable subject of taxation. The prime object of the taxation, in the beginning, was to obtain a recompense to the Government for its expenditure in behalf of the banks. It was laid upon this franchise because of the relation between the privilege and the Governmental expenditure. It was made larger than enough for that particular purpose, because then the Government was in quest of subjects for taxation, and the franchise of banking, and especially this one, was of value and profit. But times have changed. The workings of the system, and the relations of it to the business of the country, have changed with them. It is now desirable for the community that the privilege should be continued and exercised. It is no longer, under existing laws, so profitable to the banks as that they all, or any, greatly wish to exercise it. Let us

see, then, whether the Government can take off this tax and keep itself recompensed. The tax yields annually about $3,000,000. The expense of carrying on the Bureau of the Comptroller of the Currency was last year $102,397.08. All other expenses, such as printing and furnishing notes and the like, were $141,363.90; of which $54,600 were for plates which is to be reimbursed by the banks. The net expense to the Government was $189,160.98. The gain to the Government from the loss of notes (as stated above) is at a low estimate $4,000,000 for every period of twenty years, or $200,000 per year. Then the tax may be taken off entirely, and the Government not be a loser. It may be taken off in part, and the Government receive more by reason of this circulation than it expends to keep it in existence. I am aware that this is a reduction of taxation in favor of organized capital; what is taken off here must sooner or later be in some degree taken in elsewhere for means to pay off the public debt. I do not favor the relief of capital to the burden of its competitors, (if that phrase is allowable,) or of its helpers. Yet, if this tax is not taken off by law, and thus the circulation kept in existence, so expensive may it become to the banks to keep up their circulation, that they may cease altogether to do so, for to do so is not compulsory upon them; and in that case the tax ceases with the cessation of the circulation. So that the alternative is presented of striking off the tax, and thus obtaining a public accommodation, or of keeping the law for the tax upon the statute-book without product therefrom, and losing the accommodation by the lack of a motive for furnishing it. In that view the tax will cease, not from favor, but as a means of reaching a desirable end. It is to be considered, too, that in the States, this form of organized capital pays its share, sometimes more than its lawful share, of State and municipal taxation. Still I would not make this recommendation here, did I not, in another place herein, call attention to the need of a reduction of the taxation resting upon the community in general. I further recommend that this Department be authorized to allow to the banks, circulation to the amount of 90 per cent., upon the average market value for the twelve months prior to the deposit, of the United States bonds deposited on security. Thus a bank would be enabled to obtain circulation upon the premium it paid for bonds, as well as upon the par value of them. Had United States bonds never risen above par, no one would have doubted but that a note circulation, based upon them at a ratio of 90 per cent., would have been amply secured. Why should any one doubt that the same ratio on their market value will be safe; the ratio of the circulation furnished, to shift in amount to the side of safety as the market value swings to and fro? It is worthy,

too, of consideration whether the original requirement in the national-bank act of so large a deposit of $100 in bonds for $90 in circulating notes was not, at that time, an expedient for forcing the bonds afloat, as well as a provision for securing the Government and the bill-holder against loss. It is a ratio of security furnished for circulation, without precedent in banking systems, and in theory and experience beyond the needs of the case. Comprehending this, it starties less to think of furnishing the same ratio on the market value. For, after all, it is not a new departure, so much as an assimilation, somewhat, of our system to those accepted in the financial world. For greater caution, there may be fixed a limit of value, above which the valuation of them for adjusting a ratio shall not go. A collateral advantage, not only to the banks but to community, is that an amount of banking assets laid away in the premium paid for bonds would thereby be released and brought into active use. It is understood, as was before stated, that in business circles United States bonds are taken as a good collateral up to 95 per cent. of their market value at the time. To be sure, there is the right reserved, in case of lowering fluctuation in market value, to demand an increase of security. There should the same power be given to this Department, and the difference of 5 per cent. in the business and Governmental margin, will counterbalance the nimbleness of the individual creditor, greater than that of the public agent, in looking after change in market value and in calling for further security.

The statements above made show that there is little danger of ultimate loss to the Government or note-holder, upon a circulation based upon the interest-bearing bonds of the United States, though taken as security at a margin coming near to the current market value thereof.

Other details may be suggested if Congress shall determine to give relief to the bankers, and through them to the people, in this matter, in the method proposed herein.

I think that a retrospect of the twenty-three years last past will descry two things: First: That the civil war could not have been carried on and brought to a desirable result, had not the bonds of the United States been issued and found acceptation with moneyed men. Second: That they would not have found that acceptation had it not been for the lead and the effort of the national banks. Now, it has always been held a prime quality of value in those bonds that they have, by law of the United States, been exempt from taxation by State or municipality. Such is the law of the creation of them. That law has effect when they are in the hands of individuals and of many corporations, and there they are invulnerable by such taxation; but when held by national

banks the law fails of its purpose. Though owned by the banks as a part of their capital or their assets, and used by them in their business, even in their relations with the Government, State legislation has found a way to reach them. It is roundabout and evasive, but it is effectual. The stockholder of a national bank is made to pay a tax on the value of his share in the capital and assets, though they consist largely of the bonds of the United States. I submit that this is not equal taxation, and that it is especially unjust and ungrateful in view of the two statements of fact with which I began this paragraph. Legislation by Congress could forbid such exercise of taxing power, and thereby make the holding of United States bonds, and the use of them for a basis of circulation, more desirable to the banks.

It is plain to him who has knowledge of the usage of the taxing officers of municipalities, and of the political divisions of States, that often there is overvalue put upon the property of banks as compared with that of the individual owner and of many corporations. It would be difficult by Federal legislation to find a means of supervising and preventing this unjust partiality, but there is a reason therein for such relief, in other directions, as it is in the power of Congress to give. There are collateral measures which will give aid to the banks without detriment elsewhere, and may be taken by them in lieu of all, or in aid of scant, profit on circulation. They may not now loan on real estate, or take security thereon as collateral to a personal liability. This restriction might be removed. It has been suggested that the requirement for a reserve might be removed or made less in amount. This is of doubtful expediency. The injunction for a reserve is meant as a restraint on daring or negligent management, and as a safeguard against forced suspension or the need of sharp contractions.

The further legislation by Congress at its last session, to stop the over-certification by the national banks, of checks drawn upon them, has not been kindly acquiesced in and observed. Directly or indirectly, it has been disobeyed, or evasion of it sought. In one case, upon the facts reported by a bank examiner, a reference has been made to the Department of Justice, by this Department, for prosecution. An indictment has been found against a teller. It will be tried in due course, when there will be judicial interpretation of the act of Congress, a judicial ruling upon the conduct deemed a violation of it, and a testing of the temper of a jury summoned from a busy mercantile and money-dealing vicinage.

The Comptroller's report shows that United States bonds are held, too, by State banks, trust companies and savings-banks. The national banks held on 1st November, 1883, as security for circulation and for

public deposits and other purposes, $380,088,350 of interest-bearing bonds of the United States, which is $16,440,050 less than the amount held on the same date of the previous year. Banking institutions, other than national, held these bonds as follows: 754 State banks, in twenty-two States, $5,287,606; 34 trust companies, in five States, $17,437,990; and 630 savings-banks, in fourteen States, $219,017,313—total, $241,742,909; being $21,717,517 less than at the same date of the previous year. The total amount held by national and State banks, and savings-banks, is $621,831,259, nearly one-half of the interest-bearing funded debt of the United States at that date, which was $1,273,475,450.

The maximum amount of circulation issued to 286 State banks, organized either under the safety-fund or free-banking systems of the State of New York, was $50,754,514, and the amount of unredeemed circulation in 1875 was $1,336,337, or 2.63 per cent. of the highest amount issued. The greatest amount of circulation issued to 707 State banks, in twelve States, including the State of New York, was $114,671,346; the amount outstanding, $2,696,282, and the proportion unredeemed, 2.4 per cent. The proportion of national-bank notes redeemed, is much greater than that of State-bank notes under the old system. Of 40 national banks which failed previous to 1876, having a circulation of $6,415,934, the proportion unredeemed is 1.98 per cent. Of 51 national banks in voluntary liquidation previous to 1870, having a circulation of $5,846,740, the percentage unredeemed was 1.42 per cent.; of 38 banks that went into liquidation in 1870, 1871, 1872, having a circulation of $4,917,340, the proportion unredeemed was 1.50 per cent., and of the 76 banks in liquidation during the three following years, having a circulation of $7,823,285, the percentage was 3.60 per cent., while the proportion unredeemed in the whole of the 165 banks above named, having a circulation of $18,587,365, was 2.36 per cent.

PUBLIC MONEYS.

The monetary transactions of the Government have been conducted through the offices of the United States Treasurer, those of nine assistant treasurers, and through one hundred and thirty-nine national-bank depositories.

The gross receipts of the Government, amounting during the fiscal year, as shown by warrants, to $954,230,145.95, ($555,942,564 of which were on account of loans,) were deposited as follows:

In Independent-Treasury offices	$809,590,439 12
In national-bank depositories	144,639,706 83

Several national-bank depositories have been discontinued during the year, their services being no longer required, owing to the consolidation of the internal-revenue districts and the removal of the headquarters of the collectors to more distant points in the new districts; but the gross number of depositories remains about the same, as it became necessary to establish several new ones at places in the West, for the accommodation of public officers busied in that section.

The special examinations of Independent-Treasury offices, by officers of this Department, as required by law, are rendered more difficult and dangerous each year by reason of the bulk of silver coins which has accumulated in the vaults of each office.

An amount of United States gold coin is received every year in the sub-treasury offices, which by abrasion in use has reached the least tolerated weight, and therefore cannot be again paid out. There is no limit of tolerance for silver coins, but a large number of them are redeemed each year under the provisions of the act approved June 9, 1879, which are unfit to be again paid out, being more or less mutilated or defaced. These coins, gold and silver, are carried in the cash at their nominal value, but are unavailable until recoined. They cannot be recoined without some loss. In order that this amount of coin be made available, it is recommended that a sufficient sum be appropriated each year to pay for the cost of the recoinage of such coins.

No appropriation was made for the fiscal year 1884 for recoinage of light-weight gold coins in the Treasury, as required by section 3512, Revised Statutes of the United States.

It often happens that counterfeits of, or altered or sweated, United States coins, are offered to the officers charged with the receipt or disbursement of public money. These officers have a practice, not frowned upon by this Department, to stamp, or otherwise mutilate, all such fraudulent semblances or defective coins, in analogy with the process, authorized by the act of June 30, 1876, (chap. 156, sec. 5,) to be applied to fraudulent paper currency. If it be not in some fashion stigmatized, the false token returns again and again to the officer, to be as often tested and rejected, or goes abroad to the deception of the unwary. Of late, discontent has been shown by some holders of such metallic pieces, and the power of the officers so to treat them has been questioned, in quarters on which suspicion does not rest of evil-doing. It is recommended, that to put the official usage beyond cavil, an act be passed akin to that of 1876, which shall give power to those officers over fraudulent coins or tokens, to break or stamp a false coin or token offered to them, or otherwise make known by mark upon it, that it is not genuine.

That there is likely to be a continuing surplus in the Treasury over the ordinary expenses of the Government, so long as the present revenue laws remain, is seen by those attentive to fiscal affairs. This has called out propositions for the disposal of surplus of public moneys; two of which may be noticed. One is, that the surplus be parcelled out among the States of the Union. This, though it has been ingeniously argued, has not so approved itself to the common sense of the people, as now to call for elaborate statement of reasons why it should not be adopted. The public sense is shrewd enough to see, that a debtor owing a large sum, upon interest which he must pay at short intervals, and some of the principal of which he may pay off whenever he pleases and thus save interest, would not be deemed a good manager of affairs, if he should give away, or loan on terms yielding no income and not likely to insure punctual repayment, the means which good luck or prudent conduct had put in his hands; and that it would be wiser for him, with the cash he had, to extinguish so much as he could of the debt against him. And the United States has such means, and owes such debts. It owes over a billion and a quarter of dollars, which is running upon interest. It has the option to pay over three hundred millions of the debt whenever it pleases. It must pay the interest on the principal unpaid, at short intervals. It is not good sense, nor is it common prudence, to give away or loan its means, instead of using them to pay the debts against it, while, because of its abundant prosperity, it is easy to do so. There is neither direct nor consequential benefit to that body-politic, which is the United States, in the course that is proposed. A surplus is in hand. No way to use it so well, so directly and unerringly, as with it to pay off and take up that debt. It admits of no doubt that thus the people of the Union are well served, and their money so paid as to redound to their lasting advantage.

The ground upon which the proposition is based is, mainly, that of the good to be done to the people of the several States in the relief given to their financial straits and difficulties, whereby there may be more largely and effectually carried on, within the States and by State governments, enterprises purely domestic. This Department may not now, make lengthy discussion of this topic, in this feature of it. In the judgment of this Department, it is not a legitimate function of the Federal Government, to raise money by taxation to be donated to the States, or to thus use money already raised in that way. Nor is this uttered in ignorance or forgetfulness, of what men of might in the affairs and councils of the Union have heretofore done and said on this subject. It is to be borne in mind, that they spoke and acted upon an existing

surplus not needed for any public use then sanctioned by law; not upon a prospective one to be avoided by legislation; and in view of the temptation which that idle money, incapable of lawful use under any existing law, held out for the broaching of new, and, in their judgment, unwarranted, perhaps improvident, Governmental enterprises.

It is perhaps, enough for the present, that the payable debt of the Union can take up all surplus now existing, or likely to arise for four years to come.

Another proposition is, of a payment from the surplus to certain of the States which have not had their full proportion of money under the distribution act of 1836. This comes with dignity of presentation, inasmuch as two powerful States of the Union, Virginia and Arkansas, have seriously asked for such payment, making formal demand therefor. By the terms of that act, the money in the Treasury on January 1, 1837, over the sum of five millions of dollars reserved, was to be deposited with such of the States as would receive it on the conditions specified. One of the conditions was, that the State should pledge its faith for the safe-keeping of the moneys deposited, and repayment, when required by the Secretary of the Treasury for the wants thereof. It is not needed that there be made a minute analysis of the terms upon which, by the act, the then exceptional and anomalous surplus in the Treasury was to be placed with the States. It was not as a complete and lasting gift. It was as a loan or deposit temporary in its nature, liable to a demand for a return whenever the wants of the Federal Treasury needed a repayment. It is claimed that the transaction was a contract; that if the States would take, the United States should deposit. And it is argued that the States having consented to take, and having to an extent taken, and having because thereof made financial arrangements by which they were and still are bound and affected, it is incumbent upon the United States, now that there is a surplus in its Treasury over the ordinary expenditures needed for carrying on the Government, that it should make further deposit thereof, with the assenting States which have not had their quota of the sum found in surplusage in 1837. Be it so. Call it a contract. Yet there was another and a vital part of that contract, that the States should repay, whenever the wants of the Treasury forced it to call for repayment. Are there, then, those wants? I do not consider that this term "wants" is to be interpreted as meaning destitution, or absolute, pressing need not to be otherwise met. I conceive it to mean, that when the condition of the finances is such, as that the Treasury must resort to more than usual rate and mode of taxation, to get money for legitimate purposes of the Government, that then an exigency arises, when it may fairly be said to have "wants,"

within the meaning of that term in the act of 1836. Clearly, during the years of civil war there was that exigency; clearly, the debt then made and yet unpaid, and much of the current yearly expenditure of the Government, are an outcome of that exigency. It is not too much to say, that during the civil war the United States might fairly have demanded return of the deposit, for that the Treasury was in want, and that now it might, if taxation were reduced within normal limits, have just occasion so to demand it. If so with that surplus, some of which has been so long ago placed with the States, *a fortiori* with that surplus now with the United States, and asked for by these States. If the United States be under contract, as is contended in behalf of those States, to make loan to them whenever a surplus arises, then are those States as well under contract to repay when called upon so to do. It is not too much to say, that it is such a fair and reasonable use of the means of the Treasury, to apply them to current expenses and the payment of payable obligations, as that within the spirit and intention of the act of 1836, the wants of the Treasury now, require the use and application of this surplus to the purposes of the United States. It is plain that if the United States doles out the surplus at this hour, it may demand repayment at the next hour. This would be but needless circuity of action. It is as just to all concerned, to keep hold of the surplus in hand and apply it to the purposes of the Government. It would be frivolous to do otherwise. It has been the practice of the Department, and it seems to be a usage which should be adhered to. The principle has been laid down and observed in it, that so much of the surplus as has not already been placed with the States, can be used for the wants of the Treasury, and the fulfilment of the act of 1836 put off to a more convenient season. Congress recognized the propriety of it when, by act of October 2, 1837, it postponed the placing with the States of the fourth instalment of the deposit. If the United States were bound as by contract to hand it over, and it was an indefensible breach of the contract to do so, this act was ineffectual to cut off the right of the States to have it; yet it had the effect of a direction and authority from Congress to this Department, and so was a recognition of the principle above stated. The Department of Justice in 1837, gave the opinion that the instalments of surplus not already deposited with the States, were subject to be used for any necessary wants of the Treasury, though growing out of laws subsequently passed, when the execution of those laws could not with propriety be postponed, and there were no other moneys applicable. It is, besides, to be implied from that opinion, that the act of 1836 might be repealed by Congress, for it says that such laws must be considered, when the conditions had previ-

ously occurred, as impliedly repealing, *pro tanto*, the unexecuted part of the distribution of the surplus revenue provided for in the deposit act of June 23, 1836. The Executive, in 1837, in a message to Congress, held that if the moneys deposited were needed to defray existing appropriations, they could be recalled, and recommended that the fourth instalment should be withheld. By existing authority of law, tantamount to an existing appropriation, the Treasury Department is empowered to use the existing or arising surplus to redeem the debt. The Secretary of the Treasury, in 1837, in his report to Congress, recommended the withholding of the fourth instalment, asserting that it was not a debt, but a mere temporary disposal of a surplus. Those views were renewed in 1838. In the report from this Department in 1867 of receipts and expenditures, the balance in the Treasury on 30th June of that year is stated to be $199,289,180.73, and there was included therein the amounts deposited with the States, being $28,101,644.91. On January 28, 1861, the Secretary of the Treasury, in an official letter to the chairman of the Committee on Ways and Means, treating of the public debt and of the condition and resources of the Treasury, names the deposits as an available resource, either by a recall of them or as a pledge for the repayment of a loan.

For these reasons, and following in the practice of this Department, payment to those States from the existing surplus has been withheld, and will continue to be, until Congress directs another course.

CUSTOMS.

The revenue from customs for the fiscal year ending June 30, 1882, was	$220,410,730 25
That for the last fiscal year was	214,706,496 93
A decrease of	5,704,233 32

There was a decrease in the value of dutiable imports of $11,575,583; and in that of free goods of $3,808,692.

The duties collected at the port of New York during the last fiscal year were $147,082,333.23; at all other ports, $67,624,163.70.

This table gives the value of imports entered for consumption during the years ended June 30, 1882 and 1883, respectively:

	1882.	1883.
Dutiable	$505,491,967	$493,916,384
Free	210,721,981	206,913,289
Total	716,213,948	700,829,673

The following are the amounts of duty collected on the articles named during these years:

	1882.	1883.
1. Sugar, molasses, and confectionery	$49,207,279	$46,172,378
2. Wool, and manufactures of	29,253,016	32,320,893
3. Silk, manufactures of	22,633,137	19,654,946
4. Iron and steel, and manufactures of	24,175,547	16,590,504
5. Cotton, manufactures of	12,227,103	12,234,371
6. Wines and spirits and cordials	6,771,483	12,308,307

Charges of fraud and irregularity in the administration of the law enacted to carry out the treaty with Hawaii, so far as concerns the exemption of sugars from duty, having been made both in public bodies and in the public prints, I appointed a commission of three trustworthy persons, (one of whom was nominated by prominent representatives of the sugar trade at New York,) to go to San Francisco and Portland, Oregon, and, if necessary, to the Hawaiian Islands, to fully investigate the matter. They were given the fullest latitude to examine into all branches of the subject, and have executed the commission with intelligence, fidelity, and thoroughness.

Their report, which will be duly transmitted to Congress, fails to show that such charges have any foundation. It tends strongly to prove, that the character of the sugar imported from those Islands since the treaty went into operation, is essentially the same as that which was imported prior to the treaty, both as regards the grade of sugar admitted and its country of origin; and that the treaty has been fairly executed. The statement in the report that the sugar interest is largely other than American, has called forth from the Hawaiian government a counter statement, with a table showing that of $15,886,800 of assessed plantation property, over $10,000,000 is owned by American citizens. This large interest, it is claimed is growth from the treaty, and that it is profitable to the owners, many of whom are residents in this country.

The industry, and the free market opened, have given rise to a trade, in its nature and effects like our inter-State trade, covering a wide range of articles affecting profitably the American farmer, grocer, and manufacturer of small articles of household and farm use, as well as the larger manufactures in metals, and of machinery, and cottons. The exports in these commodities have so grown, that the trade of San Francisco with the Hawaiian Islands is its third in importance, being equalled only by

that with Great Britain and China, and exceeding that with Mexico, Australia, or British Columbia.*

Many of the articles of this trade, such as hay, grain, lumber, &c., are so bulky that they employ a shipping large in proportion to their value, and much of this is American.†

The impetus given to Hawaiian inter-island commerce, has also inured to the benefit of Americans, in calling for coasting steamers and sailing-vessels, which have been built in American ports.

The balance of trade growing from the earnings of American commerce—the commissions of merchants and bankers, and the profits of American citizens—is believed to be in favor of this country; as the course of exchange, as this Department is informed, is constantly against the Hawaiian remitter, to the extent of from 1½ to 2 per cent. To reconcile this with the statements of the values of exports from this country to Hawaii, and of the imports into this country from that, which show an excess of imports, the fact must be weighed that the commodities landed there from here have an added value when they reach there, from the cost of carriage which adheres to them. The carriage is by American vessels mostly, and the cost of carriage earned by our citizens should be put to that side of the account.

The report of the commission shows that but for the free entry awarded by the treaty, the revenue on the sugar imported would have been about $3,000,000, computed at an average duty of $3.18 per 100 pounds. Yet there is a countervailing benefit to our citizens. The increase in value of Hawaiian sugar has been but $1.57 per 100 pounds. As the sugar comes in free, it may not have been as strictly classified as that on which duty is assessed. That the consumer has received some benefit is thus shown, and this notion is confirmed by the market price of sugar in San Francisco before and since the treaty, being an average of 1½ cents per pound in favor of the consumer since the treaty. Thus

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*Export values of merchandise from San Francisco, for the year 1882, to the following countries:

Great Britain	$29, 695, 342
China and Hong-Kong	4, 149, 393
Hawaiian Islands	2, 556, 398
Mexico	2, 371, 548
Australia	1, 645, 544
British Columbia	1, 248, 447

The above figures are taken from the "San Francisco Journal of Commerce," annual edition, January 31, 1883.

†Number of vessels built in United States Pacific ports for coasting trade of the Islands: Sailing-vessels, 25; steamers, 11; built in Atlantic ports for coasting, 1 steamer, of 1,000 tons; built in Atlantic ports for ocean service between San Francisco and Honolulu, 2 steamers, each 3,000 tons.

the loss in revenue is on a trade which might not exist but for this beneficent operation of the treaty.

By an act of Congress passed August 5, 1882, (chap. 389, sec. 5,) it was made the duty of the Secretary of the Treasury, to include in his estimates to Congress, a statement specifying in detail the number and class of officers and employés of every grade and nature, with the rate of compensation to each, that may, in his judgment, be necessary to properly conduct the business of collecting the revenue, at each port of entry in the United States, together with an estimate of the amounts required for contingent expenses at each of said ports, and for such additional expenses of the service as cannot be otherwise specifically provided for.

Assuming that the object of Congress in requiring this report, was to obtain estimates for specific appropriations to defray the expenses of collecting the revenue from customs in each district, so that there might be a repeal of the present law providing a permanent annual appropriation for that purpose, I caused examinations to be made of the several districts, by officers of this Department, in conjunction with local officers selected by collectors of customs.

As the result of these examinations, I had the honor to transmit to Congress, on 5th February, 1883, schedules showing the number and compensation of the employés recommended for each customs district and each port as then established. There have been some changes since, of little comparative importance, in the number and location of officers. These schedules, amended to fit with changes, are again transmitted, and marked respectively No. 1 and No. 2. No. 1 (see Appendix, page 81) shows existing districts and ports as recommended by those commissions, and the number and requisite compensation of officers and employés in each district and port. The aggregate amount of money required, as shown by that schedule, for the salaries of collectors and surveyors in all of the then existing districts and ports, was $6,650,781.42 yearly. It was stated that those officers were variously compensated—some by salaries, commissions, and fees, some by commissions and fees only, some by salaries only—and that the amount paid, was in some cases too small to insure the constant service of competent men, and that in others the salary and emoluments were excessive for the service rendered. It was shown that there are many districts in which no duties have been collected for years, and others in which the duties collected are not sufficient to pay the cost of collection. The labors of the officers in those districts are confined almost entirely to issuing documents to vessels, collecting hospital tax and fees, and making up monthly and quarterly returns to the Department, often of "no transactions."

Custom-house fees began with the act of March 2, 1799. It was thought that the customs service would be practically self-sustaining, and that the burden of its maintenance should fall on those who had dealings with it, with nominal salaries only, in addition to the fees. The system has not been self-supporting. The aggregate amount of fees collected is about $600,000 per annum; the annual cost of collecting the customs revenue is over $6,000,000.

These fees are made up of small and annoying exactions from importers and ship-owners, difficult to collect, and involving much unprofitable clerical work in accounts. Besides that, the sum of them, in instances, is so large as to compensate the officer beyond desert.

The advantage of fixed salaries is obvious. An objectionable feature of the present system is the temptation at small ports to obtain "additional compensation for storage" under the bonded warehouse system. Then, too, is the uncertainty of the amount of compensation. By the act of June 22, 1874, Congress recognized all this, and gave fixed salaries to the officers of leading ports, but left others unchanged.

The oaths required to be taken before collectors upon entry of merchandise are, as a rule, formal. They cause inconvenience to importers by compelling their personal attendance at the custom-house. They deter not the dishonest from fraudulent entries. They add not to the security of entries by honorable merchants. A simple declaration by the importer, attested by a notary, sanctioned by penalties, would prove a relief to merchants, and be as safe.

There are useless customs districts, and nothing but local pride or interest will disagree therefrom. There are twenty-two ports of entry at which not a dollar of duties has been collected for years, at different times. There are thirty-two ports of entry in which the year's collections from all sources have not equalled the year's expenses. These had importance when foreign trade was carried on in sailing-vessels, and before the concentration of importations at large ports from regular lines of ocean-steamers, and the present system of rapid inland transportation. The custom-houses in these districts are, however, kept up, with all the formalities of activity, with deputies, inspectors, and clerks, to make official returns to the accounting officers of the Treasury and the Bureau of Statistics.

The consolidation of districts and diminution of ports of entry are called for by sound business considerations, and may be accomplished without increasing smuggling or withdrawing proper facilities for documenting vessels.

The issuing of papers to vessels and the collection of hospital-dues may as well be done by subordinates, and the unproductive districts

abolished, saving expense and promoting the efficiency of the service. Owing to the inequalities in the present compensation of collectors and surveyors, and to the nature of some of these offices, sinecure, almost, it was found impracticable to adopt any uniform rule for fixing salaries of collectors and surveyors under the present organization.

I was then, and am now, convinced, upon a careful consideration of the subject, that districts should be consolidated, and the number thereof reduced. The matter is of such importance, as bearing upon an economical conduct of public affairs, that I presume to present it in this annual report, and to again offer my views and the facts and considerations which I think uphold them, and to renew the propositions which I then made.

The statement herewith submitted, marked "A," (see Appendix, page 111,) went with the letter, and exhibits the number at that time of employés and expense for salaries in each district as now constituted, and the estimated number of employés and expense for the districts as it is proposed that Congress should authorize them. In these respects it is near enough to a correct statement of the existing state of things to show it with closeness to accuracy. The number of officers and employés in the existing districts as given by it is 4,255. The number thought to be needed under the arrangement of districts proposed would be 4,054, the reduction being mostly of those receiving the largest compensation.

The actual cost of the service in the districts for the fiscal year ending June 30, 1882, is given as	$6,549,595 07
The estimate for the year ending June 30, 1884, with the districts remaining as they are, is stated at.....	6,650,781 42
The cost, if consolidation of districts as proposed is made, is estimated at	6,148,855 00

These figures show that the consolidation would save in public expenses $501,926.42 over the estimate for 1883–'84, and $400,740.07 over the ascertained cost of the year 1882–'83.

The estimates submitted according to law by this Department for the fiscal year 1884–'85 call for an appropriation of.....	$5,500,000 00

In addition thereto is the amount to come from the provision of the United States Revised Statutes, section 3687, which makes a permanent annual appropriation of $2,750,000 for the expenses of collecting the revenue from customs for each half year, in addition to such sums as may be received from fines, penalties, and forfeitures connected with the customs, and fees paid into the Treasury by customs officers, and from storage, cartage, drayage, labor, and services. In the year 1882 the

amount derived by the operation of this section increased the available funds to the sum of $7,566,688.24; in 1883, to $7,953,329.51. These figures are furnished to me from the warrant division of this Department. If they err at all, it is that they are less, rather than more, than they should be. Consolidation, according to the estimate above given, is, in expense, less than this nearly $1,500,000.

Schedule No. 2 (see Appendix, page 61) shows in detail the number, class, and pay of the officers for each of the proposed consolidated districts.

The name of each district is made the same as that of the chief port in it, thereby to save clerical labor at the customs offices and at the Department, and prevent the confusion among the unfamiliar arising from an arbitrary christening, as that of the Port of Oswegatchie, N. Y., when the chief port is Ogdensburg, N. Y. The pay of keepers of bonded warehouses has not been included in the estimates, because the number of them depends upon the number of warehouses, which varies, they being established or given up as it pleases the proprietors, who are required to reimburse the Government the stipend of the keepers. And in connection herewith, it is recommended that the proper appropriation bill have a clause appropriating the sum reimbursed therefor, and for overtime and night service when for benefit of consignees.

The plan outlined in schedule No. 2 is the result of much thought and careful inquiry. A test in practice may show some imperfections, and doubtless will. Alteration in the plan suggested, clearly in the way of improvement, may, from time to time, be needful. In the event of adoption of it by Congress, with the numbers and boundaries of districts fixed by enactment, the Executive could not apply an immediate remedy to evils that practice might show to exist. Hence, there may be doubts whether a system unchangaeble, save by legislation, is the best mode for a practicable as well as an economical administration of the customs service. To forestall failure, the power could be given to the President, to alter districts and designate or appoint officers thereto, as is his power with internal-revenue collection districts, by section 3141 of United States Revised Statutes.

I further recommend a repeal of section 2648 of United States Revised Statutes, authorizing a charge for blanks by the collectors and surveyors on the northern, northeastern, and northwestern frontiers, and of all laws allowing commissions, fees, and charges for storage.

I also recommend that, in lieu of present salaries, and all moieties and perquisites, and commissions on disbursements, received by collectors, naval officers, and surveyors, there be an annual salary. To prepare for an occasion requiring the change of any salary in the recess

of Congress, the law might provide that one, not beyond a maximum named by law, might be fixed by the President, to be reported to Congress at the next session after his action, subject to its approval or change. I also recommend that section 3687, United States Revised Statutes, be repealed.

I send herewith maps, which show the customs districts as they are, and as they would be if the consolidation herein proposed is effectuated. The space within the blue lines is an existing district; that within the red lines is a district as contemplated.

Schedule No. 2 also contains a draught of a bill (see Appendix, page 80) for carrying out this proposition and the general plan proposed.

In conclusion of this subject, I remark, that there are some considerations which appear to militate with the feasibility and good results of a consolidation. Two of them are these: There is a possibility that in some of the districts where little revenue is taken, there might be much smuggling but for the undemonstrative preventive effect of the known existence of officers, and the wholesome fear of detection thereby excited; and that in such districts there are the papers of vessels to be *viséd* and approved, making needful the presence of customs officers at a convenient nearness. It is believed, however, that even if these are of potency, it is not needful that officers of other than lesser degree and wages be retained, who may be subordinate to a central superior conveniently placed; and I think that the bill proposed fully provides for these contingencies.

The act approved March 3, 1883, entitled "An act to prevent the importation of adulterated and spurious teas," has been productive of good effects. It needs amendment in some particulars, to give officers full power to achieve the results intended.

A draught of a bill to accomplish that end will be submitted for the consideration of Congress.

The tariff enacted March 3, 1883, while it has given rise to some troublesome questions of administration, but fewer than were expected from a new law of this kind, has simplified official work. The schedules for cotton and silk fabrics are much plainer than those formerly existing on the same subject. The mode adopted for collecting duties on sugar according to its saccharine strength seems to have given general satisfaction, and has removed the opportunity formerly existing for evading the revenue by artificial coloring.

If there be legislation on the tariff at this session, an improvement might be made in the provision regarding third-class or carpet wools, either by fixing one rate of duty for them, regardless of value, or by

MAP No. 1

CUSTOMS COLLECTION DISTRICTS

with their respective

PORTS OF ENTRY AND DELIVERY

Statute Miles

10 5 0 10 20 30 40 50

Scale 1/1.250.000

TREASURY DEPARTMENT

Chas. J. Folger, Secretary.

Washington, D.C.
October 1883

MAINE

No.	Districts	Ports of Entry	Ports of Delivery
1	Aroostook	Houlton	
2	Passamaquoddy	Eastport	Calais Pembroke Robbinston
3	Machias	Machias	
4	Frenchman's Bay	Ellsworth	Union River Blue Hill
5	Castine	Castine	Deer Island Brooksport
6	Bangor	Bangor	Frankfort
7	Belfast	Belfast	Hampden Prospect Vinal Haven North Haven
8	Waldoborough	Waldoborough	Warren
9	Wiscasset	Wiscasset	Booth Bay Alna
10	Bath	Bath	Hallowell
11	Portland & Falmouth	Portland	
12	Saco		
13	Kennebunk	Kennebunk	
14	York	York	

NEW HAMPSHIRE

No.	Districts	Ports of Entry	Ports of Delivery
15	Portsmouth	Portsmouth	

VERMONT

No.	Districts	Ports of Entry	Ports of Delivery
16	Vermont	Burlington	

MASSACHUSETTS

No.	Districts	Ports of Entry	Ports of Delivery
17	Newburyport	Newburyport	
18	Gloucester	Gloucester	
19	Salem & Beverly	Salem	
20	Marblehead	Marblehead	
21	Boston & Charlestown	Boston	Cambridge Roxbury Dorchester
22	Plymouth	Plymouth	
23	Barnstable	Barnstable	Harwich Wellfleet
24	Nantucket	Nantucket	
25	Edgartown	Edgartown	
26	New Bedford	New Bedford	Westport Rochester Wareham
27	Fall River	Fall River	Swansea Somerset Freetown Berkley Taunton

RHODE ISLAND

No.	Districts	Ports of Entry	Ports of Delivery
28	Newport	Newport	North Kingston Tiverton
29	Bristol & Warren	Bristol Warren	Barrington
30	Providence	Providence	Pawtuxet

CONNECTICUT

No.	Districts	Ports of Entry	Ports of Delivery
31	Stonington	Stonington	Pawcatuck River
32	New London	New London	Norwich Groton Lyme
33	Middletown	Middletown	Saybrook Killingsworth Haddam East Haddam Chatham Weathersfield Glastenbury Hartford
	Middletown — Continued		East Hartford Windsor East Windsor
34	New Haven	New Haven	Guilford Branford Milford Derby
35	Fairfield	Bridgeport	Norwalk Stratford Stamford Greenwich

NEW YORK

No.	Districts	Ports of Entry	Ports of Delivery
36	Sag Harbor	Sag Harbor	Greenport
37	City of New York	New York Jersey City	New Windsor Newburgh Poughkeepsie Esopus Kinderhook Albany Hudson
	City of New York — Continued		Troy Rhinebeck Landing Cold Spring Port Jefferson Patchogue
38	Champlain	Plattsburgh	Whitehall Fort Covington

For Districts 39 to 45 inclusive see Map No. 3

MAP No. 2

CUSTOMS COLLECTION DISTRICTS

with their respective

PORTS OF ENTRY AND DELIVERY

Statute Miles

10 5 0 10 20 30 40 50

Scale, 1/1250000

TREASURY DEPARTMENT

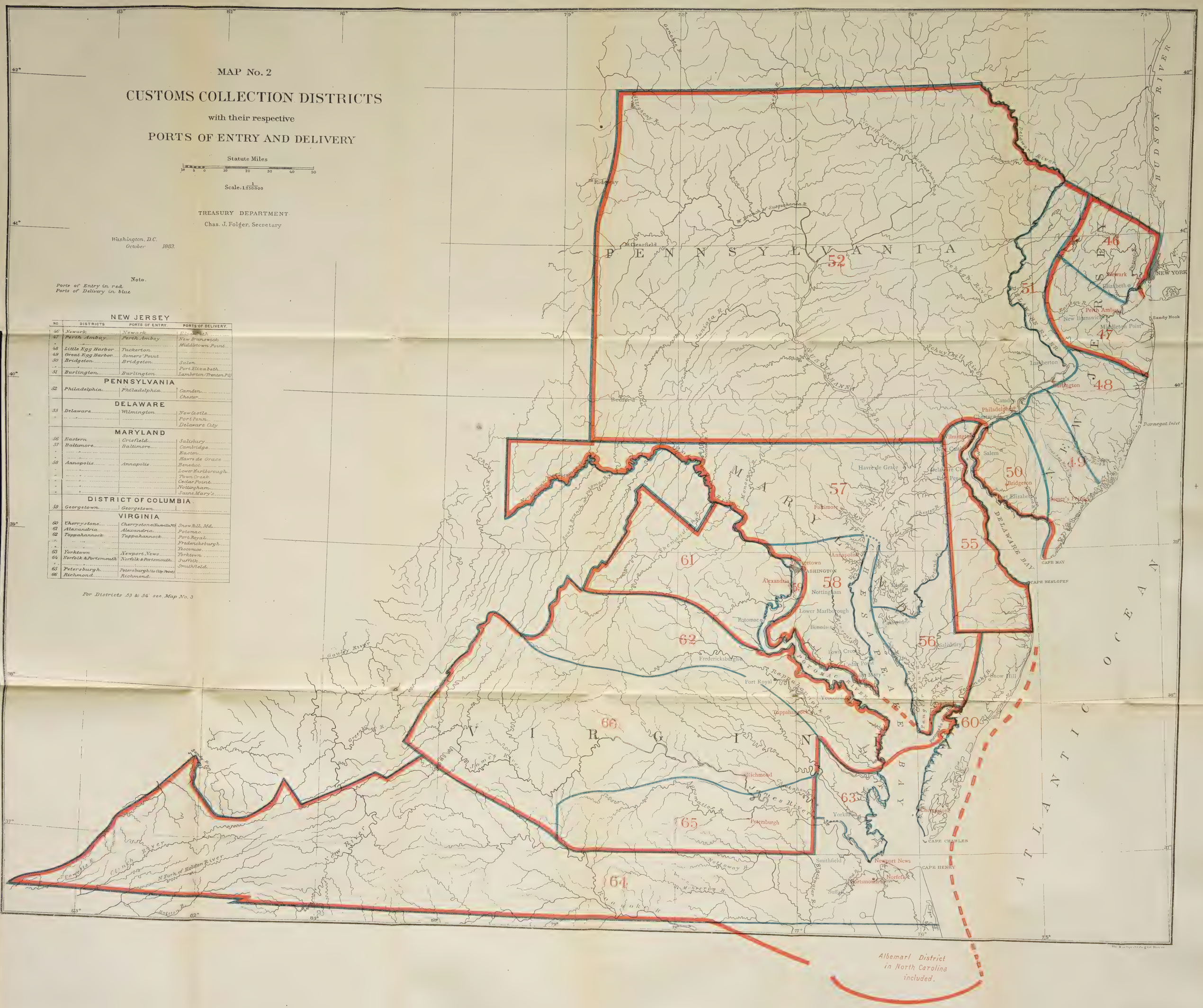
Chas. J. Folger, Secretary

Washington, D.C.
October 1883.

Note.
Ports of Entry in red
Ports of Delivery in blue

NO	DISTRICTS	PORTS OF ENTRY.	PORTS OF DELIVERY.
	NEW JERSEY		
46	Newark	Newark	Elizabeth
47	Perth Amboy	Perth Amboy	New Brunswick
"	"	"	Middletown Point
48	Little Egg Harbor	Tuckerton	
49	Great Egg Harbor	Somers' Point	
50	Bridgeton	Bridgeton	Salem
"	"	"	Port Elizabeth
51	Burlington	Burlington	Lamberton (Trenton P.O.)
	PENNSYLVANIA		
52	Philadelphia	Philadelphia	Camden
			Chester
	DELAWARE		
53	Delaware	Wilmington	New Castle
"	"	"	Port Penn
			Delaware City
	MARYLAND		
56	Eastern	Crisfield	Salisbury
57	Baltimore	Baltimore	Cambridge
"	"	"	Easton
"	"	"	Havre de Grace
58	Annapolis	Annapolis	Benedict
"	"	"	Lower Marlborough
"	"	"	Town Creek
"	"	"	Cedar Point
"	"	"	Nottingham
"	"	"	Saint Mary's
	DISTRICT OF COLUMBIA		
59	Georgetown	Georgetown	
	VIRGINIA		
60	Cherrystone	Cherrystone (Eastville P.O.)	Snow Hill, Md.
61	Alexandria	Alexandria	Potomac
62	Tappahannock	Tappahannock	Port Royal
"	"	"	Fredericksburgh
"	"	"	Yeocomico
63	Yorktown	Newport News	Yorktown
64	Norfolk & Portsmouth	Norfolk & Portsmouth	Suffolk
"	"	"	Smithfield
65	Petersburgh	Petersburgh (to City Point)	
66	Richmond	Richmond	

For Districts 53 & 54 see Map No. 3



MAP No. 3

CUSTOMS COLLECTION DISTRICTS

with their respective

PORTS OF ENTRY AND DELIVERY

Statute Miles

Scale

TREASURY DEPARTMENT
Chas. J. Folger Secretary

Note.
Ports of Entry in red.
Ports of Delivery in blue.
Ports of Delivery underlined, thus (Wheeling, W. Va.) have Surveyors of Customs acting as Collectors of Customs.

NEW YORK – Continued

No.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
39	Oswegatchie	Ogdensburgh	
40	Cape Vincent	Cape Vincent	
41	Oswego	Oswego	
42	Genesee	Rare Genesee (Rochester)	
43	Niagara	Suspension Bridge	
44	Buffalo Creek	Buffalo	
45	Dunkirk	Dunkirk	Barcelona
			Silver Creek
			Cattaraugus Creek

PENNSYLVANIA

No.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
53	Erie	Erie	
54	Pittsburgh	Pittsburgh	

NORTH CAROLINA

No.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
67	Albemarle	Edenton	
68	Pamlico	Washington	
69	Beaufort	Beaufort	
70	Wilmington	Wilmington	

SOUTH CAROLINA

No.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
71	Georgetown	Georgetown	
72	Charleston	Charleston	
73	Beaufort	Beaufort	

GEORGIA

No.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
74	Savannah	Savannah	Augusta
75	Brunswick	Brunswick	Darien
76	Saint Mary's	Saint Mary's	Fernandina

FLORIDA

No.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
77	Fernandina	Fernandina	
78	Saint John's	Jacksonville	
79	Saint Augustine	Saint Augustine	
80	Key West	Key West	Tampa
81	Saint Marks	Cedar Keys	Saint Marks
			Micanopy
82	Appalachicola	Appalachicola	
83	Pensacola	Pensacola	

ALABAMA

No.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
84	Mobile	Mobile	Montgomery

MISSISSIPPI

No.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
85	Pearl River	Shieldsborough	East Pascagoula
			Pearlington
			Pay Point
			Grand Island
86	Natchez	Natchez	
87	Vicksburgh	Vicksburgh	

LOUISIANA

No.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
88	New Orleans	New Orleans	Wheeling, W. Va.
			Cincinnati, Ohio
			Louisville, Ky.
			Saint Louis, Mo.
			Nashville, Tenn.
			Memphis, Tenn.
			Evansville, Ind.
			Burlington, Iowa
			Galena, Ill.
			Cairo, Ill.
			Dubuque, Iowa
			Leavenworth, Kans.
			Omaha, Nebr.
			Kansas City, Mo.
			Saint Joseph, Mo.
			Shreveport, La.
			La Crosse, Wis.
			Chattanooga, Tenn.
			Portsmouth, Ohio
89	Teche	Brashear	

TEXAS

No.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
90	Galveston	Galveston	
91	Saluria	Velasco	
92	Corpus Christi	Corpus Christi	
93	Brazos de Santiago	Brownsville	
94	Paso del Norte	El Paso	

CALIFORNIA*

NO.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
95	San Diego	San Diego	
96	Wilmington	Wilmington	San Buena Ventura
			San Buena Ventura
			Bueneme
97	San Francisco	San Francisco	Vallejo
			San Luis Obispo
98	Humboldt	Eureka	Crescent City

OREGON AND WASHINGTON TERY

NO.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
99	South Dist. of Oregon	Coos Bay	Ellensburgh
			Port Orford
			Gardner
100	Yaquina	Yaquina	Newport
101	Oregon	Astoria	
102	Willamette	Portland	
103	Puget Sound	Port Gamble	

ALASKA

NO.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
104	Alaska	Sitka	

MONTANA AND IDAHO

NO.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
105	Montana and Idaho	Fort Benton	

MINNESOTA.

NO.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
106	Minnesota	Saint Vincent	Saint Paul
107	Duluth	Duluth	

WISCONSIN

NO.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
		Milwaukee	Milwaukee
			Racine
			Sheboygan
			Green Bay
			Depere

MICHIGAN

NO.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
109	Michigan	Grand Haven	Cheboygan
110	Huron	Port Huron	
111	Detroit	Detroit	
112	Superior	Marquette	Sault Sainte Marie (Michigan)

For Districts 40 to 52 inclusive see Map No 2

INDIANA AND ILLINOIS

NO.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
113	Chicago	Chicago	Waukegan
			Chicago City

INDIANA

NO.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
1131			Indianapolis

OHIO

NO.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
114	Miami	Toledo	
115	Sandusky	Sandusky	
116	Cayahoga	Cleveland	Fairport

CCLORADO

NO.	DISTRICTS	PORTS OF ENTRY	PORTS OF DELIVERY
1161			Denver

Continuation of ALEUTIAN ISLANDS

TERRITORY OF ALASKA
Ceded by Russia to the United States
1868.
Scale of Statute Miles

having a broader contrast between the higher and lower classes. Now the duty is two and a half, or five, cents a pound, according as the value of the wool is over or under twelve cents a pound; and where the market value is close to twelve cents, as it is now, the temptation is strong to undervalue the wool, so as to bring it in at the lower rate of duty.

In connection herewith, it should be said, that changes in the modes of business have made undervaluations more frequent and difficult of prevention. It is found that foreign manufacturers of, or wholesale dealers in, many classes of merchandise, decline to sell or to furnish price-lists to American merchants. It turns out that those manufacturers or dealers have established business houses, or agencies, or special consignees in this country, to whom they make shipments exclusively. It is suspected—it might be said that it is found out—that in many cases the goods sent over to these representatives are invoiced below their actual value abroad. There is no risk in this of mercantile loss to the foreign consignor, as the interest is mutual of him and his representative; the latter pays not at the invoiced value, but accounts at the actual selling price, in which both have an interest. It is not easy for the Government appraiser to learn, in all cases, the real market value abroad, for price-lists have been withheld, and actual sales are supplanted by this process; and it is hard to maintain criminal or civil actions for fraud against the consignee, for it is not easy to prove that he had a hand in the fraudulent undervaluation. Legislation aimed at these practices is needed.

Section 7 of the act repeals sections 2907 and 2908 of the United States Revised Statutes and section 14 of the act of June 22, 1874, and forbids customs officers from finding the value of imported goods by an estimation of the charges imposed by those sections, or of the value of any coverings of any kind. It has caused much diversity of opinion in the interpretation of it, and much difficulty in application. What is meant by these terms of the act—"the usual and necessary sacks, crates, boxes, or covering of any kind"—has divers answers from the officials, and is the cause of contention with importers. Should Congress touch the tariff act at this session, this matter will be worthy of its attention.

The Secretary of the Treasury is required by section 4 of chapter 136 of the laws of 1875, to give in his annual report to Congress a detailed statement of the money refunded under any provisions of law for duties erroneously received, together with copies of the rulings under which the refundings were made. It has been the practice of the Department to submit the information in a separate communication. That practice is followed this year.

INTERNAL REVENUE.

From the various objects of taxation under the internal-revenue laws, as reported by the Commissioner of Internal Revenue, the receipts for the fiscal years ended June 30, 1882 and 1883, were as follows:

Objects of taxation.	Fiscal year ended June 30—	
	1882.	1883.
Distilled spirits	$69,873,408 18	$74,368,775 20
Tobacco	47,391,988 91	42,104,249 79
Fermented liquors	16,153,920 42	16,900,615 81
Banks and bankers	5,253,458 47	3,748,994 60
Adhesive stamps:		
Bank-checks	2,318,455 14	1,946,272 10
Friction-matches	3,272,258 00	2,920,545 20
Patent medicines, &c.	1,978,395 56	2,186,236 16
Penalties	199,830 04	305,803 57
Collections not otherwise provided for	81,559 00	71,852 43
Total	146,523,273 72	144,553,344 86

The increase of revenue from spirits during the last fiscal year was $4,495,367.02; from fermented liquors was $746,695.39; the decrease from tobacco, $5,287,739.12; and from banks and bankers, $1,504,463.87. The total decrease of internal revenue from all sources up to June 30, 1883, was $1,969,928.86. These figures differ somewhat from the amounts actually covered into the Treasury, as shown on the first page of this report.

The cost of collecting the internal revenue for the fiscal year was $5,113,734.88. The estimated cost for the same work for the current year is $4,999,190.

The following statement shows the number and amount of claims presented for rebate of taxes on tobacco, snuff, cigars, and cigarettes, under the provisions of section 4 of the act of March 3, 1883, and the present condition of the claims:

Whole number of claims presented	46,859
Amount of rebate claimed	$3,725,913 97
Number of claims allowed and forwarded to Fifth Auditor	43,729
Number of claims rejected	56
Number returned for amendment	3,074
Total	46,859
Amount of claims allowed and forwarded to Fifth Auditor	$3,524,167 22

Amount of claims rejected	$1,787 48
Amount returned for amendment	199,959 27
Total	3,725,913 97

Manufacturers' claims, 846; amounting to	$137,576 94
Dealers' claims, 46,013; amounting to	3,588,337 03
Total	3,725,913 97

The claims of manufacturers have all been allowed.

The claims rejected and claims returned for amendment are claims of dealers.

No appropriation having been made for the payment of the claims of dealers for the rebate, the attention of Congress is respectfully called to the subject. It will be seen that the sum required to pay the claims of dealers which have not been rejected (viz., 45,957 claims) is $3,586,549.55.

PRODUCTION OF SPIRITS.

The quantity of spirits produced and deposited in distillery warehouses during the fiscal year ended June 30, 1883, is less than the production of 1882 by 31,839,853, and of 1881 by 43,714,842 gallons.

The decrease in production of the fiscal year 1883, as compared with that of the fiscal year 1882, is distributed among the different kinds known to the trade, as follows:

		Gallons.
Decrease in production of—		
Bourbon whiskey		20,913,422
Rye whiskey		4,440,123
Alcohol		4,482,965
Gin		23,366
High wines		2,260,428
Miscellaneous		241,385
Total decrease		32,361,689
Increase in production of—		
Rum	97,876	
Pure neutral or cologne spirits	423,960	
Total		521,836
Net decrease		31,839,853

There were remaining in distillery warehouses on the 30th of June, 1883, and the 30th of June, 1882, respectively, distilled spirits as follows:

	Gallons.
June 30, 1883	80,499,993
June 30, 1882	89,962,645

There should, under the present law, come out of bonded warehouse and pay tax, distilled spirits as follows:

	Gallons.
By June 6, 1884	26,104,531
By July 6, 1884	3,495,512
Total	29,600,043

On which the tax would be $26,640,038.70. The whole quantity in bonded warehouses to come out, and pay tax by July 6, 1886, is 80,499,993 gallons, at a tax of 90 cents per gallon.

This has some bearing on the probable amount of surplus revenue, should there be legislation affecting the payment or postponement of that tax.

The Commissioner of Internal Revenue recommends that the limitation to prosecutions for violations of internal-revenue laws be made two years in all cases, subject to the exceptions usual in statutes. The information of his bureau is, that in nearly all proceedings instituted after two years, the accused is acquitted.

He calls attention to the use of alcoholic vapor in the manufacture of vinegar. He suggests the need of legislation preventive of frauds therein. That which seems the best, is to subject the manufacturers to the same regulations which are made by law for the distillers of spirits, so far as they may be applied. His report speaks of the direct taxes levied under the act of August 5, 1861, and of the doubts which have arisen whether the internal revenue have operation in the Indian Territory. These matters are of such importance as to be especially commended to the early attention of Congress. It is worthy, too, of consideration whether amnesty should not be given to a class of offenders against the internal-revenue laws, which will be intelligibly indicated by the phrase "moonshiners," excepting, however, all cases in which disobedience of the law has run to violent opposition to the enforcement of it.

REDUCTION OF TAXATION.

The only United States bonds which are now payable at the pleasure of the Government are the three per cents, being $305,529,000; those which next become redeemable are the $250,000,000 of four-and-a-half

per cents, on September 1, 1891. The $737,620,700 of four per cents and the $325,850 of refunding certificates are redeemable July 1, 1907.

The estimates for the fiscal year ending June 30, 1884, show a surplus revenue of $85,000,000 per annum. This is enough to pay all the three per cents in about three and one-half years, and before the close of the fiscal year ending June 30, 1887. This surplus kept up for the four succeeding years, to September 1, 1891, would be more than $350,000,000, or $100,000,000 more than enough to pay all the bonds then falling due. The same annual surplus until July 1, 1907, would amount, with the $100,000,000 left after paying the four-and-a-half per cents, to about $1,460,000,000, while the whole amount of the debt then redeemable is less than $740,000,000. The estimated surplus of $85,000,000 a year would pay the whole amount of the interest-bearing debt in about fifteen years. The only authority possessed by the Treasury whereby it can restore to business the surplus moneys thus accumulated, is that given to the Secretary by the act of March 3, 1881, by which he may at any time apply the surplus money in the Treasury not otherwise appropriated, to the purchase or redemption of United States bonds. This can now be done to other than the three per cents only by the payment of a large and increasing premium thereupon. And when it is considered that nearly one-half of the interest-bearing debt of the United States is held by national banks, State banks, savings-banks, and trust companies, and much other of it by private trustees and other persons acting in fiduciary capacity, who have no wish to surrender these securities, the difficulty of acting under the provision cited is manifest. Moreover, it cannot be assumed that the estimated surplus for the current and next years under existing laws, will remain at the same rate in succeeding years. The increasing population and swelling business of the country will add to, rather than take from, the amount of the surplus as now estimated, while the decrease of interest on the public debt, and probably of the amount disbursed by the pension bureau, as arrears of pensions are paid off, should diminish expenditures.

As a general principle, the good of the people requires that a public debt should be paid as soon as it may be without greatly onerous taxation, or disturbance of business interests which have been fostered, perhaps stimulated, by provisions of law once expedient. Though of the public debt resting upon us, it is to be considered that the object for which it was in the main incurred, was the good of coming generations, as well as of that which incurred it, and that it is not unjust to them that, reaping a measure of the benefits it purchased, they should bear their share of the burden of payment. But as our interest-bearing public debt is

over one billion and a quarter of dollars, ($1,312,446,050 in exact figures,) and about $250,000,000 and about $740,000,000 of it beyond our reach for payment, for about eight years and twenty-four years, respectively, and may not be brought in by purchase, save at heavy rates of premium, even if it can by paying those rates, there is forced upon our attention the question, how shall a heaped-up surplus of public money be avoided? The discussion of this question in former reports of this Department admits of but one consistent answer from it now; the views therein expressed have not been given up. There ought to be a reduction of taxation.

In connection herewith, it is proper to call attention to the statutes providing for a sinking-fund.

By the statutes re-enacted in sections 3694 and 3696 of United States Revised Statutes, it is provided that the coin paid for duties on imported goods shall be set apart as a special fund to be applied, first, to payment in coin of the interest on the bonds and notes of the United States; second, to the purchase or payment of one per cent. of the entire debt of the United States, to be made within each fiscal year, and, in addition thereto, an application to the payment of the public debt of an amount equal to the interest on all bonds belonging to the sinking-fund, as the Secretary of the Treasury shall from time to time direct. This obligation to regard the coin received for duties on imported goods, as a pledge for the gradual extinction of the national debt has been observed by this Department, and an account kept of the amounts applied from year to year to the sinking-fund, a detailed statement of which is submitted with this report.

It is assumed that this obligation entered into by the Government with its creditors, at a time when its bonds were regarded as of far less value in the market of the world than at the present time, will be held sacred until the debt is extinguished. It is true that the debt has been paid much more rapidly than it would have been, had only the amount of the sinking-fund been applied to its payment, but the obligation still remains, to set apart annually the amount required by law, to be applied to the extinguishment of the public debt. The payments from time to time of the amount thus required have varied somewhat, as the amount of the debt has unequally varied by a more or less rapid payment of it.

The estimate of the sinking-fund for the current fiscal year is fixed at $45,816,741.47, and the amount required will increase from year to year at the rate of about $1,000,000 until 1891. It is estimated that an average of about $50,000,000 each year until then, will be required for the sinking-fund. This will vary according to the amount actually applied in payment beyond the need of the sinking-fund.

I consider, therefore, that in legislating for the future, the revenues should not be so far reduced as to prevent the application each year of about $50,000,000 to the sinking-fund. Upon the estimate of $85,000,000 as the surplus for the current year, we find a surplus for that period of nearly $40,000,000, not wanted for the regular expenditures of the Government, or for the payment of the national debt through the sinking-fund.

So the question still presses, what legislation is necessary to relieve the people of unnecessary taxes? As elsewhere suggested, it should not be assumed that the surplus in the Treasury will be consumed by lavish expenditures for objects of doubtful expediency or legality, or that the scheme which has been proclaimed, of exacting money from the people for the purpose of returning it to them by filtering distribution through State governments, will find any favor with Congress or the people.

In the recommendations of the President and those of this Department, and the action of Congress, and in the expression of public opinion, there has been substantial concord as to how the needed reduction of the revenue should be brought about. It has been generally conceded that the internal-revenue taxes, except those upon spirits, fermented liquors, and upon the circulation of banks, might well be abolished. There has been difference whether the tax upon tobacco should be abolished or modified. There were but few advocates of the immediate total abolition of taxes upon spirits or fermented liquors. My last report said that taxes upon spirits and tobacco, being upon things not needful, should be retained rather than those upon the common necessaries of life; which, as a proposition, is not to be controverted. But it was conceded by all that a substantial reduction should be made upon nearly all imported articles subjected to duties.

To make a start in the proposed reduction of revenue from imports, the Tariff Commission had been created. In good faith it undertook the work. In its report to Congress it said: "Early in its deliberations the Commission became convinced that a substantial reduction of tariff duties is demanded, not by a mere indiscriminate popular clamor, but by the best conservative opinion of the country, including that which has in former times been most strenuous for the preservation of our national industrial defences. Such a reduction of the existing tariff, the Commission regards not only as a due recognition of public sentiment and a measure of justice to consumers, but one conducive to the general industrial prosperity, and which, though it may be temporarily inconvenient, will be ultimately beneficial to the special interests affected by

such reduction." Again: "Entertaining these views, the Commission has sought to present a scheme of tariff duties in which substantial reduction should be the distinguishing feature. The average reduction in rates, including that from the enlargement of the free list and the abolition of the duties on charges and commissions, at which the Commission has aimed, is not less on the average than 20 per cent., and it is the opinion of the Commission that the reduction will reach 25 per cent." And again: "It has been the effort of the Commission to make the reduction apply to commodities of necessary general consumption, and to diminish or withhold the reduction upon commodities of high cost, requiring more labor, and which, being consumed principally by the more wealthy classes, could bear higher duties, at the same time supplying revenue and encouraging the higher arts without being oppressive in their operation."

The Chairman of the Senate Committee on Finance, in explanation of the bill before the Senate last year, which after various amendments became a law, estimated at $45,000,000 the reduction of the revenue which would follow the changes in the tariff proposed thereby.

These intentions and calculations have not been verified.

The estimated receipts for the current year from customs are $195,000,000, a reduction of less than $20,000,000. Considering that there has been some depression of business during the past year and current year, it is probable, should business revive, that the revenues from customs under the present laws will in succeeding years increase rather than diminish.

It was estimated by the Senate committee that the repeal of internal-revenue taxes proposed by their bill would effect a reduction of $34,790,334. The Commissioner of Internal Revenue estimates that the aggregate amount of reduction made by the act will not be less than $43,000,000 per annum, including the six millions of taxes on deposits of national banks; but he further estimates that the increase of receipts from distilled spirits will so augment the revenues from that source as to make the aggregate receipts from internal revenue for this year $120,000,000, or about $24,500,000 less than those for the preceding year. The reduction, therefore, from all sources of internal revenue for the current year appears to be about $10,000,000 less than the reduction expected by the Senate committee. We have, then, a reduction of $30,000,000 less than was sought for and expected.

The question recurs: Shall we now seek again for that reduction which was not attained, and is it now advisable to attempt a reduction of the revenues for future years to arise from duties on imports?

There was general agreement that a substantial reduction of the tariff should be made. The estimates of the Tariff Commission and of the Senate committee show what was the contemplated reduction. The actual results so far obtained indicate that the reduction labored for has not been effected by the new tariff act. It is to be considered, too, that the failure is not to be charged to the increase of importations keeping up the amount of customs revenue. The statistics of our foreign commerce show that there has not been an increase chargeable therewith. As to the principles of reduction, if a revision be practicable, there seems to be little disagreement. The reduction should be made on articles entering into general consumption as necessaries—as sugar, molasses, and the like—rather than upon luxuries; upon raw materials, rather than manufactured, with due regard to the fostering of domestic industries and occupations, especially those not fully established. In the report of this Department last year, the reduction as applied to the principal classes of dutiable articles was considered somewhat in detail, and, adhering to the views there expressed, a repetition of them is unnecessary.

It may not be deemed expedient so soon to make again a revision of the tariff to effect a reduction.

And there are considerations which are apt upon this head. The new tariff act went into operation, in all its parts, on the 1st day of July, 1883. There has gone by since then but little over one-third of a fiscal year. It is a short time in which to learn with accuracy how so important and wide-reaching a law as that, touching all the business and industrial interests of the country, will permanently affect the revenues. It is known that in some respects the first effects of it may not be relied upon as stable. Wherein the provisions of it lessened the duties upon foreign articles, it stimulated importations thereof, immediately before the 1st day of July. The goods were put in bonded warehouse, to be withdrawn at once after that day, on payment of duties at the new rates. Wherein it increased the duties, (as it did in some instances, by new provisions to meet the adjudication of courts or the rulings of this Department,) it stimulated importations prior to the 1st day of July, 1883, with the purpose of taking the benefit of the lower rate prevalent up to that date. These accelerated importations were, as a natural result, followed by decreased importations of the same articles after the law took effect; so that the lasting effects of the application of it to the business of the country may not be known with reliable certainty, either in the general result upon the volume of revenue to be yielded by duties upon imports, or

in its particular results upon especial classes of goods and especial branches of domestic industry.

Again, it may be deemed needful to so legislate as to certain industries and businesses as to effect reduction or suspension of the revenue from the taxation upon them. Those making or trading in distilled spirits, or who have made loans or advances of money thereon, will be earnest in endeavor for an extension of the bonded period. It is not unlikely that Congress will listen to their appeal. An extension of the bonded period will effect a reduction of revenue for the length of time thereof. In another part of this report are data on which may be calculated how much that will be. On the whole, then, this Department does not recommend an immediate revision of the tariff act. It adheres, however, to its conviction, that ultimately the just and expedient method of relief from taxation, and of limiting the revenues to the needs of an economical Government, must be found in a reduction of the duties on imports.

In my report of last year it was suggested, that should it be deemed expedient to reduce the rate of taxes on spirits, tobacco, or fermented liquors to lessen the inducement to frauds, or to make them more equal, the objection is not so strong against moderate modification as against a total repeal of all taxes thereon. As has been seen, a reduction of the tax upon tobacco and its manufactured products has resulted in a decrease of revenue therefrom, fully as large as was expected by the committee which submitted the bill, and there is left but about $21,400,000 of revenue from that source. The estimated receipts from spirits, however, as has been seen, for the current year exceed the receipts for former years. The reason of the opposition to the reduction of the tax on distilled spirits is that they are not neccessaries of life. That principle may be still upheld, and yet the tax, in whole or in part, be taken from alcohol or spirits used in the manufactures and the arts. It has lately been estimated, that, subject to the tax, there were used in the manufactures and the arts 4,269,978 gallons annually; that if the tax were but 50 cents per gallon there would be used 5,297,224 gallons; and if there were no tax, 7,367,504. As the tax is 90 cents per gallon, the effect on the revenue of legislation to this end is easy to be foretold with approximation to accuracy. It would not be difficult to protect from pretended and fraudulent use of such a relaxation of the law. There is a method by which spirits are made unacceptable for other purpose; by "methylating" them, which is the using of a chemical substance with them, whereby they become distateful. There is a scientific process which will eliminate the methyl, but so prolix and costly as to

be practically of no use; and besides, it is a process of distillation which could easily be put under the laws and regulations now existing for the supervision of that business.

Propositions are made to repeal the whole system of internal revenue. As to this, I repeat my remark of last year: "I see no public sentiment or political action, indicating a desire on the part of tax-paying citizens to strike out this class of taxes."

All other internal-revenue taxes have been repealed, except that on fermented liquors, amounting, as estimated, to $17,900,000, and on the circulation of national banks. The repeal of the tax on bank circulation in whole or in part I have recommended. As the abolition of all internal-revenue taxes is a proposition which may be made and pressed, some data are here given. The spirits in bonded warehouse on June 30, 1883, are estimated at more than 80,000,000 gallons. The quantity of distilled spirits in the United States, besides that in customs bonded warehouses, on October 1, 1883, is estimated by the Commissioner of Internal Revenue as follows:

	Gallons.
In distillery and special bonded warehouses	73,847,103
In hands of wholesale liquor-dealers	13,921,482
In hands of retail liquor-dealers	28,180,650
Total	115,949,235

The quantity in bond upon which the tax is payable between November 14, 1883, and June 30, 1884, is 21,997,770 gallons, the tax on which is $19,797,993.

The quantity upon which the tax is payable during the fiscal year ending June 30, 1885, is 37,228,317 gallons, the tax on which is $33,505,475.

The quantity upon which the tax is payable during the fiscal year ending June 30, 1886, is 15,356,030 gallons, the tax on which is $13,820,427.

Elsewhere herein is given the quantity of distilled spirits in bonded warehouse, and which, under existing law, must pay tax before it is released, and other data of that kind. On the quantity in the hands of dealers, the tax enters into the cost and value of it to them. It may be assumed that neither the distiller, nor the owner of spirits in bond, nor the dealer owning it, wishes complete abolition of the tax upon it. The community, in its present temper, will not submissively receive

a law encouraging the manufacture of whiskey unrestricted in quantity.

A reduction of the tax on whiskey in bond to 50 cents a gallon would reduce the revenue about $7,600,000 for the current year, were the reduction to take effect from November 14, 1883, and about $13,500,000 in the year ending June 30, 1885.

In connection with this subject, it is deemed proper to call attention to the fact that the total number of gallons of distilled spirits produced in the year ended June 30, 1883, is estimated at 74,013,308, about 5,500,000 less than all in bonded warehouse June 30, 1883.

Owners of spirits in bond declare themselves unable to meet the payment of taxes thereon as they fall due. They have to some extent exported them rather than to pay tax. It is likely that they will again ask an extension of the time of payment of such taxes. They may ask for a repeal or modification of them.

The statistics given above are fit for attention, as well upon the question of the probable surplus in the Treasury as upon the need and propriety of legislative relief to the owners of spirits.

The estimates of receipts from taxes on distilled spirits adopted in this report include the taxes thereon falling due the current year, amounting to nearly $20,000,000.

FOREIGN COMMERCE.

The foreign commerce of the United States during the last fiscal year, including imports and exports of merchandise and specie, was as follows:

Exports:	Merchandise	$823,839,402
	Specie	31,820,333
		855,659,735
Imports:	Merchandise	$723,180,914
	Specie	28,489,391
		751,670,305
Imports and exports during the year ended June 30, 1883		$1,607,330,040
Imports and exports during the year ended June 30, 1882		1,567,071,700
Increase		40,258,340

The excess of exports of merchandise over imports thereof during the last eight years is shown as follows:

Year ended June 30—	
1876	$79,643,481
1877	151,152,094
1878	257,814,234
1879	264,661,666
1880	167,683,912
1881	259,712,718
1882	25,902,683
1883	100,658,488

The value of exports of domestic merchandise during the year ended June 30, 1883, was $804,223,632, as against $733,239,732 during the preceding fiscal year, an increase of $70,983,900.

The following table shows the articles the exports of which materially increased during the last fiscal year:

Commodities.	1883.	1882.	Increase.
Animals, living	$10,789,268	$9,729,116	$1,060,152
Wheat and wheat-flour	174,703,800	149,304,773	25,399,027
Cotton	247,328,721	199,812,644	47,516,077
Hops	5,616,370	1,456,786	4,159,584
Iron and steel, and manufactures of	22,826,528	20,748,206	2,078,322
Beef, fresh	8,442,131	6,768,881	1,573,250
Sugar, refined	2,454,210	1,335,689	1,118,521
Wool, and manufactures of	26,793,708	24,012,028	2,781,680

The following table shows the articles the exports of which fell off materially during the last fiscal year:

Commodities.	1883.	1882.	Decrease.
Indian corn	$27,756,082	$28,845,830	$1,089,748
Leather	6,423,922	7,747,544	1,323,622
Mineral oil	44,913,079	51,232,706	6,319,627
Bacon and hams	38,155,952	46,675,774	8,519,822
Butter and cheese	13,425,191	16,923,545	3,498,354
Lard	26,618,048	28,975,902	2,357,854
Pork	6,192,268	7,201,270	1,009,002

The effects of the short crops during the season of 1881, consequent upon the protracted drought, and other unfavorable meteorological influences which prevailed during that season, not only tended to diminish the exports of the agricultural products of the country during the year ended June 30, 1882, but were felt far into the year ended June 30, 1883.

The value of the imports of merchandise into the United States durthe year ended June 30, 1883, amounted to $723,180,914, as against $724,639,574 during the preceding fiscal year, a decrease of $1,458,660.

The following table shows the articles the imports of which materially increased during the last fiscal year:

Commodities.	1883.	1882.	Increase.
India-rubber and gutta-percha, crude	$15,511,066	$14,264,903	$1,246,163
Silk, raw	14,043,340	12,890,392	1,152,948
Tin, and manufactures of	23,917,837	21,641,173	2,276,664
Cotton, manufactures of	36,853,689	34,351,292	2,502,397
Earthen, stone, and china ware	8,620,527	6,979,659	1,640,868
Jute and other grasses, raw	5,994,429	4,710,192	1,284,237
Leather	8,235,053	7,029,041	1,206,012
Opium, and extract of	3,138,139	1,826,998	1,311,141
Tobacco, and manufactures of	11,771,596	9,347,762	2,423,834
Wine	9,979,626	7,559,258	2,420,368
Wool, manufactures of	44,274,952	37,361,520	6,913,430
Sugar, brown	91,516,804	90,065,218	1,451,586
Glass and glass-ware	7,762,543	6,634,371	1,128,172

The following table shows the articles the imports of which materially decreased during the last fiscal year:

Commodities.	1883.	1882.	Decrease.
Coffee	$42,050,513	$46,041,609	$3,991,096
Soda, nitrate of	2,336,661	3,911,545	1,574,884
Tea	17,302,849	19,392,102	2,089,253
Bread and breadstuffs	15,830,605	19,295,094	3,464,489
Fancy goods	7,801,874	9,695,262	1,893,388
Hemp, raw	4,927,269	6,110,152	1,182,883
Iron and steel, and manufactures of	40,796,007	51,377,633	10,581,626
Potatoes	1,092,211	4,660,120	3,567,909
Silk, manufactures of	36,764,276	38,985,567	2,221,291
Molasses	7,679,604	10,040,511	2,360,907

During the fiscal year ended June 30, 1883, the value of the exports of gold and silver coin and bullion amounted to $31,820,333, as against $49,417,479 during the preceding year, a decrease of $17,597,146, and the imports thereof amounted to $28,489,391, as against $42,472,390 during the preceding year, a falling off of $13,982,999.

There was during the fiscal year just closed an excess of exports over imports of gold and silver coin and bullion amounting to $3,330,942, as against $6,945,089 during the preceding year.

Of the merchandise imported into the United States during the fiscal year 1883, $136,002,290 were brought in American vessels, and $564,175,576 in foreign vessels, and $23,003,048 in railroad-cars and other land vehicles.

Of the exports of merchandise, $104,418,210 were shipped in American vessels, $694,331,348 in foreign vessels, and $25,089,844 in railroad-cars and other land vehicles.

TONNAGE OF VESSELS OF AMERICAN OWNERSHIP.

The tonnage of vessels owned in the United States at the close of the fiscal year 1883, according to the records of the Register of the Treasury, was 4,235,487.25 tons. Of this amount, 1,302,094.65 tons were, in 2,174

vessels, registered for the foreign trade, and 2,933,392.60, in 22,043 vessels, enrolled and licensed for the coasting trade and fisheries. There was an increase of 9,800 tons in vessels in the foreign trade, and 59,754 tons in domestic trade.

The following table shows the number and tonnage of vessels built and documented during the last fiscal year:

Kind.	Number.	Tonnage.
Sailing-vessels	721	137,046.17
Steam-vessels	439	170,229.78
Canal-boats	42	4,710.91
Barges	66	16,443.05
Total	1,268	265,429.91

The number of documented vessels of all classes built during the last fiscal year is less than that of the fiscal year ended in 1882 by 108.

DISTRIBUTION OF CARRYING TRADE.

Of the merchandise brought in at seaboard, lake, and river ports during the fiscal year 1883, an amount equal in value to $136,002,290 was imported in American vessels, and a value of $564,175,576 in foreign. Of the exports of merchandise, a value of $104,418,210 was shipped in American, and a value of $694,331,348 in foreign vessels. Of the combined imports and exports of merchandise, 15.54 per cent. was conveyed in American, and 81.35 per cent. in foreign vessels.

INCREASE OF OUR COMMERCIAL MARINE.

It will be seen from the statistical returns herein presented, that for many years past, of the exports and imports of merchandise, no greater part than an average amount of 16 per cent. has been borne in American vessels. This is, in a measure, due to the facility and security offered for investments of capital in domestic and inland commerce, and particularly in land transportation by railroad. The decline in the domestic tonnage of the Mississippi river and its tributaries may largely be set to this account. It is not an agreeable reflection that the freightage on 84 per cent. of our commercial imports and exports should be paid to alien ship-owners. Can this be helped by the removal of burdens laid by law? Of those now directly imposed by statutes on our vessels sailing foreign, there remain, besides clearance, entry, and admeasurement fees, only the tax of 30 cents per ton, payable once a year on entry from a foreign port. Vessels in the domestic trade have for many years been exempted from tonnage-tax. The income from this tax for the last fiscal year was $1,320,590.80. Of this amount,

$1,057,961.60 were paid by foreign vessels. Even though so large a proportion is thus paid, it is well deserving of consideration whether it is not advisable to return to the policy adopted in 1831, and entirely abolish the tax. It presses more heavily than any other upon our foreign-going shipping.

The burdens imposed by the States in the way of pilotage are considerable. Of this subject Congress has never taken control. The charges on shipping on account of pilotage, vary with every port. The extent of the embarrassments arising to commerce from this cause can be fully understood and remedied only when Congress shall take entire control of the subject; as, it is believed, it has the power to do.

Against the general abolition of entrance, clearance, and admeasurement fees, there exists the objection that a portion of the wages of customs officers are at present paid from them, and their abolition would entail the payment of fixed salaries in the place of payment by perquisites. If my recommendation in another part of this report for a discontinuance of these fees and for payment by prefixed salaries be adopted, this objection will cease.

The removal of these burdens will tend in some degree to an increase in our foreign-going shipping.

There appear but two methods by which our foreign shipping can be directly increased, namely, by subsidies, and by allowing the free purchase of foreign ships. Whether either or both of these means shall be adopted, will depend on the judgment of Congress whether it is better to resort to them, than to suffer the yearly loss of 84 per cent. of the freightage on exported and imported merchandise.

It would facilitate the solution of questions of the character above presented if there were established in the Treasury Department a bureau of navigation, whose function it should be to supervise that interest, make a study of its needs, observe its decline or increase, and recommend from time to time such measures as would keep it in a state of progress parallel with the general advance of the country. If such a bureau were to do nothing more than to look to the interests of seamen, and keep a record of the commercial marine, and guard against the physical obstructions to navigation within our own waters, its existence would be justified. Some of the duties which would naturally attach to such a bureau are now incongruously distributed among divisions of the Treasury Department, whose prime purpose and main work are of other nature. The establishment of that bureau might be effected with the addition of but two salaried officers to the present number in the civil service.

QUARANTINE OF NEAT-CATTLE.

The appropriations, under which this Department has established regulations for the quarantine of imported neat-cattle, are limited in their use to the prevention of the disease known as pleuropneumonia, or lung plague. Quarantine stations have been established for the ports of Portland, Me., Boston, New York city, and Baltimore. Suitable accommodations in sheds and yards have been provided for about 215 full-grown cattle at Portland, 700 at Boston, 450 at New York, and 550 at Baltimore.

The importations for the current year have been much larger than were expected from the importations of former years. More than 1,100 head were at one time quarantined at the port of Boston, and the importations at Baltimore have been about 900 head, which exceed the importations of the previous six years combined. It is believed that the accommodations at the ports named are sufficient for any demand that is likely to occur during the next year.

It is deemed essential to the protection of our herds and flocks from infection with the "foot and mouth" disease, that authority be conferred upon the Department to enforce a quarantine against sheep, swine, and goats also; as this disease is as liable to be communicated by them as by neat-cattle. There is no law authorizing the quarantining of any animals except neat-cattle. In one case, at least, the foot and mouth disease was brought in, but, the quarantine system detecting it, its spread was effectually prevented.

It is believed that the knowledge that our Government is enforcing a rigid quarantine, to prevent the importation of contagious diseases from abroad, is already exercising a salutary effect upon public opinion in Great Britain. Perseverance in it, is likely to induce Great Britain to rescind her order for immediate slaughter of cattle exported thither from the United States, which is a hinderance to our exporters.

The efforts of the Cattle Commission during the past year, have been mainly directed towards perfecting the details of our quarantine system, and ascertaining, as far as possible, the precise localities in which pleuropneumonia has existed, and enlisting the co-operation of the several State authorities in preventive measures. Under existing laws this is a task. It is difficult for one State to effectually rid its borders of this disease, so long as the transportation of cattle from another State, infected, to any place at will, is permitted.

It is advised by the Cattle Commission, one of whom has investigated the subject in Great Britain during the past summer, that provision be made for the previous domestic inspection of cattle exported from the

United States to that country, and that proper regulations be provided for the kind and healthful accommodation of them on their voyage. It would be well for that inspection to be made in co-operation, by officers of our Government and agents of the British Government, and at the port of departure just before shipment. If Great Britain will join in this, a certificate of health from such a board will give confidence abroad, and tend to a profitable solution of pending difficulties. Legislation for this purpose may be deemed necessary. A detailed report of the work of the Cattle Commission will be submitted to Congress early in the session.

REVENUE MARINE.

This service continues to perform satisfactory work. Its vessels, which now number 38, have cruised during the fiscal year an aggregate of 300,880 miles, and have boarded and examined 25,587 vessels, of which 2,240 have been seized, or reported to the proper authorities, for violating the law in some respect.

In relief-work they have been particularly efficient, having assisted 224 vessels in distress, which, with their cargoes, aggregated in value $4,885,175, and on board which were 2,497 persons. Sixty people have been picked out of the water and saved from drowning. One revenue-steamer alone assisted 76 merchantmen, valued, with their cargoes, at $1,493,020.

Prominent amongst the special work of this service are its co-operation with the Marine-Hospital Service in maintaining the national quarantine against the cholera and yellow-fever at the entrance to the Chesapeake Bay and in the waters of the Gulf of Mexico, five of the vessels participating in the duty; the rendering of assistance to the Light-House Establishment and to the Life-Saving Service, and the conveyance for the Navy Department of presents, provided by Congress, to the Tchuktchis Indians, in Siberia.

The revenue-steamer "Corwin," under the law providing for the use of revenue-steamers in protecting the seal-fisheries and the Government's interests generally in Alaska, has cruised extensively in the northernmost waters of the country. While in the Arctic, her commander, Captain Healy, by boat expeditions in August last, made a partial exploration of a hitherto unknown river of Alaska, and delineated the shores of a large lagoon.

The reports show the gratifying fact that under the vigilant cruising of the revenue-cutters in Alaskan waters, the illicit selling to the natives, of fire-arms and spirits by the masters of lawless trading-vessels,

has much fallen off, these operations being now confined principally to the Siberian coast.

The rebuilding on Lake Erie, of iron, of the revenue-steamer "Fessenden," authorized by Congress in 1882, has been completed, and the vessel, one of the finest of the fleet, placed upon her station. The two small steam-vessels authorized by Congress for harbor duty at Galveston and Mobile have also been provided, and are about to be put on active duty.

Four vessels of the Service have been provided with new boilers and somewhat extensively repaired in the hulls.

The revenue-steamer "Rush," at San Francisco, is in need of a new boiler and very general repairs to hull and machinery. It is believed that the better policy would be to build a new hull, and accordingly the sum of $90,000 has been included in the estimates for this purpose.

I renew the recommendations of two former reports that $75,000 be appropriated for a new vessel, of iron, for duty on the southern coast, to replace one now worn-out and not worth repairing.

I also renew the recommendation that provision be made for a vessel specially adapted to cruising in arctic waters. The "Corwin," now engaged in this duty, will soon need considerable repairs. She is, besides, too limited in coal-carrying capacity for the long reaches involved in her cruising, this defect often compelling her to turn back from important work and seek port for fuel. In view of the unorganized condition, as well as the growing importance, of this great Territory, whose protection in almost the whole extent of its coast line, is now devolved upon the vessels of the Revenue Marine, a new steamer specially designed for the work is demanded, and the attention of Congress is earnestly invited to the subject.

The expenses of this service for the fiscal year last past were $853,553.83.

LIFE-SAVING SERVICE.

During the past year this service has made its usual excellent record.

At the close of the year the stations numbered 194. The number of disasters to documented vessels within the field of their operations was 300. On board these vessels there were 3,792 persons, of whom 3,777 were saved; the others were lost. The number of shipwrecked persons succored at the stations was 651, and the number of days' relief afforded them in the aggregate was 1,879. The estimated value of property involved was $7,176,540, of which $5,611,800 was saved; the rest was lost. The number of vessels totally lost was 68.

There were also 116 disasters to smaller craft, as sail-boats, row-boats, &c., on which were 244 persons, 240 of whom were saved, and 4 lost.

The property involved in these instances was $66,180, of which $59,900 was saved, and $6,280 lost.

The following is the aggregate:

Total number of disasters	416
Total value of property involved	$7,242,720
Total value of property saved	$5,671,700
Total value of property lost	$1,571,020
Total number of persons on board	4,036
Total number of persons saved	4,017
Total number of persons lost	19
Total number of shipwrecked persons succored at stations	651
Total number of days' succor afforded	1,879
Total number of vessels lost	68

In addition to the persons saved from vessels, 22 were rescued from drowning who had fallen from piers, wharves, &c., and would have probably perished without this aid.

Of the small number of persons lost during the year within the scope of station operations, seven, who might otherwise have been saved, perished in attempting to reach the shore without aid, and the remainder under circumstances beyond human intervention. In every case of loss of life, the life-saving crews were blameless, as shown by investigation. The expense of maintaining the service for the year was $703,133.35.

Since the date of the last report, seven additional stations have been completed, at Hunniwell's Beach, Maine; at Muskeget Island and Coskaty, on the coast of Massachusetts; at Brigantine Beach, New Jersey; at New Inlet, at Cape Hatteras, and at Ocracoke, coast of North Carolina. Four stations are in process of construction, approaching completion, at Lewes, Delaware; at North Beach, Maryland; at Wallop's Beach, and at Parramore's Beach, Virginia. Sites have been selected for nine others on various parts of the coast, all of which, with possibly one exception, will be donated to the Government.

An exhibit of the life-saving appliances of the service was made during the year at the International Fisheries Exposition, held at London, by invitation of the British government. It attracted great attention, and was a marked feature of the exposition.

The law excluding the influence of partisan politics from the Life-Saving Service has been obeyed, with good results in the promotion of efficiency. Relief has been afforded to the Department by this statute. It has been a barrier against importunities, and enabled a management with an eye single to the public interest.

LIGHT-HOUSE ESTABLISHMENT.

During the fiscal year, the Light-House Establishment has put into operation 8 new light-stations, 112 new river lights, 2 new fog-signals, operated by steam or hot air, 7 new automatic whistling buoys, 6 new bell buoys, and 48 new buoys of the ordinary kind. It has discontinued three lights which were not needed, and has changed the characteristics of thirteen others, that they may be more useful than heretofore.

The board is now engaged in the erection of a light-house on North West Seal Rock, off Point St. George, California. This rock is in the open ocean, twelve miles from a harbor, and at its top but 54 feet above the sea. This is perhaps the most difficult and important work the board has undertaken for many years.

The lighted buoy placed last year to mark one of the channels leading into New York bay was so satisfactory to mariners that other buoys of the same kind have been obtained, and will, if possible, be placed to mark the shoals off Cape Hatteras and Cape Lookout, North Carolina. Meantime, the board is testing a lighted buoy of another make, with a view, if it is found satisfactory, to use both, or that one of the two which shall be found most satisfactory under all circumstances.

The board, during the past year, has constructed at its shops a lamp of the largest size capable of burning mineral oil. A long and severe practical test in one of its most important light-houses gives satisfactory results. Mineral oil will probably soon displace lard-oil as an illuminant in light-houses of this country.

Owing to the difficulty of obtaining a proper site, there has been delay in erecting an electric light at Hell Gate, New York. The light will probably be in operation by January next, when the experiment of illuminating a narrow channel by that means will be tried for the first time in any country.

Attention is called to the board's annual report for further details in regard to the Light-House Service.

COAST AND GEODETIC SURVEY.

The operations of this service have been efficient and successful. The progress of the work is equal with the means given by Congress. Twenty-eight new charts have been published, and hundreds heretofore published have been added to and corrected. The "Coast Pilot" has made progress, tide-tables and a map of the variation of the compass throughout the United States have been published of accuracy and extent beyond what has heretofore been done.

The Superintendent recommends an increase in the appropriation for surveys to bring the results of field-work into proper economic relation to the expenditures for outfit and transportation. This work is one of progress and development. It can best be prosecuted during a time of peace and prosperity. The representations made by the Superintendent in his report, herewith submitted, are worthy of consideration by Congress.

MARINE-HOSPITAL SERVICE.

During the last fiscal year, 40,195 patients received relief—13,356 were treated in hospitals and 26,839 at the dispensaries. The usual number of surgical appliances and orders for transportation were furnished. The receipts from all sources were $420,000.15, and the expenditures $469,966.21. This includes $35,440.92 which were expended on account of extraordinary alterations and repairs to hospital buildings. Of the hospital patients treated 9,019 recovered, 2,855 were improved, 197 remained unaffected by treatment, 502 died. There were 2,686 persons physically examined by officers of the service at relief-stations, some of them preliminary to shipment in the Merchant-Marine, Revenue-Marine, and Light-House Services, and to enlistment in the Life-Saving Service. The larger number (2,171) were applicants for pilots' license, examined for color-blindness. There have been no objections made to this examination, or appeals taken, within the year. Sixty-three of the pilots were found to be color-blind, and accordingly rejected. The examinations should extend to the hearing as well as vision, inasmuch as ability to recognize the sound of escaping steam and of whistles is a necessary qualification for an efficient pilot. Extensive repairs have been made to the hospital buildings, and their general condition has been improved.

Governmental quarantines have been maintained under the appropriation acts of 1882 and 1883, placing in each, $100,000 at the disposal of the President in case of a threatened or actual epidemic, to be expended in his discretion for preventing and suppressing the spread of epidemics and the establishment of quarantine at points of danger. And the power conferred has been availed of with good results, and the available balance on hand is $115,000. Unless the recommendation of the Surgeon-General for the establishment of yellow-fever hospitals at cities likely to be infected is adopted, no appropriation for the ordinary expenses will be required during the coming fiscal year, except for the quarantine plant as follows:

Gulf Quarantine.

Condemnation of site and erection of hospital	$50,000
Warehouse	5,000
Wharf	10,000

South Atlantic Quarantine.

Sapelo Station, Blackbeard Island	$25,000

Cape Charles Quarantine.

Site, buildings, and wharf	$50,000

A serious epidemic of cholera having prevailed during the year in certain rag-exporting countries, apprehensions were felt that unrestricted importation of rags would bring hither the germs of the disease, and, in the absence of specific authority, the Secretary assumed that he had power, under the appropriation act of 1883, to prevent the entry into American ports of rags suspected of being infected. Collectors of customs were directed to deny an entry of such rags until the local health officer of the port should give a certificate of no danger.

The recommendations heretofore made for the establishment of a national snug harbor, and for regulations by law for the appointment of medical officers of the Marine-Hospital Service, is respectfully renewed. Attention is invited to the accumulation in the Treasury of unclaimed money of deceased seamen, and especially to the fact of jewelry, watches, and other unclaimed effects of seamen remaining in the hands of collectors of customs. It is recommended that, under proper restrictions, these be sold, and the proceeds, together with moneys now in the Treasury on this account, be covered in to the credit of the hospital-fund. The Surgeon-General recommends the purchase of the seamen's retreat property, on Staten Island, as a marine hospital for the port of New York, and the building is now so used under a temporary lease. I concur in the recommendation for an appropriation for that purpose.

The success of national quarantine has been shown during the past two years.

Full details of the operations of the service in all its branches will be found in the annual report of the service, herewith transmitted, and several recommendations, to which I ask Congressional attention, besides any of which special notice is taken above.

NATIONAL BOARD OF HEALTH.

The National Board of Health expended $97,332.60, of which sum $34,687.67 was for work in progress at the close of the last fiscal year, and $62,644.93 are chargeable to the appropriation for the fiscal year

ending June 30, 1883. While a liberal construction has been given to the laws relating to sanitary work, the board has been held to strict accountability for all moneys appropriated for its use.

On the 2d of June last the act of June 2, 1879, to prevent the introduction of contagious or infectious diseases, expired by limitation. There is now no legislation immediately to the same end. Whether there be need of re-enacting any or all of the provisions of the act of June 2, 1879, it is for Congress to determine.

The report of the board will show its views on this and kindred subjects.

STEAMBOAT-INSPECTION SERVICE.

These are the statistics of this service for the last fiscal year:

Divisions.	No. of steamers.	Tonnage.	Officers licensed.
Pacific coast	359	130,794.11	1,527
Atlantic coast	2,379	605,058.40	9,360
Western rivers	952	198,028.64	5,369
Northern lakes	1,270	315,972.82	4,874
Gulf coast	373	85,078.07	2,162
Total	5,333	1,334,932.04	23,292

Increase over the preceding year—

In number of vessels	216
In tonnage	56,367.41
In number of officers	2,825

Receipts.

From steam-vessels	$172,642 44
From licenses to officers	11,546 00
Total	184,189 44

Expenses.

Salaries of inspectors and clerks	$202,424 74
Travelling and miscellaneous expenses	41,613 03
Total	244,037 77

Excess of expenditures over receipts	$59,849 33
Decrease in receipts from steam-vessels below 1882	5,198 86
Decrease in receipts from officers' licenses	90,502 00

The decrease in receipts for the inspection of steam-vessels is accounted for by the acts of Congress approved respectively on August 5, 1882, and March 3, 1883, the first act making large reductions in the tonnage of steamers on which the fees are collected, the second reducing the fees on steam pleasure-vessels about 75 per cent. It is estimated that the aggregate reduction in receipts for the causes stated will approximate $18,000 annually.

The cause for the decrease in receipts for officers' licenses is explained by the act of Congress approved April 5, 1882, reducing such fees from $10 and $5 each, according to grade, to 50 cents each for all grades. The unexpended surplus of $639,245.93 standing to the credit of the inspection service will cover all deficiencies during the next ten years, even though there should be no increase in the receipts.

The number of accidents to steam-vessels during the year resulting in loss of life was 34:

From explosions	12
From fire	5
From collisions	11
From snags, wrecks, and sinking	6

The number of lives lost from various causes during the year was 284:

From explosions	69
From fire	45
From collisions	82
From snags, wrecks, and sinking	50
From accidental drowning	33
Miscellaneous causes	5

An increase over the previous year of 79. The greatest increase is from accidents caused by collisions.

Inspection of foreign passenger steam-vessels, under act approved August 7, 1882.

Active work under this act commenced at the beginning of the last quarter of the fiscal year. During the three months ended June 30, 1883, there were inspected 149 steamers, as follows:

Port of New York	103
Port of Boston	6
Port of Philadelphia	6
Port of Baltimore	20
Port of New Orleans	7
Port of San Francisco	7

There are sixteen inspectors and two clerks attached to this service, incurring during their services for a part of the year the following expenditures:

Salaries of inspectors and clerks	$17,446 48
Furniture for the various offices	2,045 49
Instruments for the use of officers	347 11
Travelling and miscellaneous expenses	679 86
Total	20,518 94

Several explosions of boilers of steam-vessels in the domestic trade have of late called public attention to this service. Doubts have been expressed whether the laws on this subject are well adapted to secure the result desired. The laws are somewhat prolix, and revision, amendment, and simplification would be of benefit; yet the vigilant and thorough practical administration of them is what will be of the most service, and diligence should be directed thereto.

DISTINCTIVE PAPER.

The distinctive silk-threaded fibre paper adopted in 1879, as described in the report for that year, continues to give satisfaction, and is used for all notes, bonds, certificates, checks, and other obligations of the Government.

To June 30, 1883, the automatic register at the mill showed a total registration since the manufacture of the paper was begun, in 1879, of 48,211,250 sheets. Of these, 41,952,950 perfect sheets have been received at the Department and fully accounted for, the balance being destroyed at the mill as imperfect. During the last fiscal year there have been received from the mill 13,925,000 sheets, and 10,871,312 sheets have been delivered to the printer for the printing of various securities. The printer has returned during that period 9,611,877⅓ perfect, and 534,055 imperfect sheets.

At the close of the fiscal year there were in the Secretary's office, subject to requisition, 12,059,614 sheets, and in the Bureau of Engraving and Printing, in process of printing, 1,505,203⅔ sheets.

The paper used for internal-revenue stamps is made without a distinctive fibre, its distinctive feature consisting of a water-mark of the letters "U. S. I. R." During the last fiscal year the Department received from the manufacturers 20,407,000 sheets of this paper, and delivered to the printer 24,242,948½ sheets. The Bureau of Engraving and Printing delivered during the fiscal year 22,954,816 perfect, and 668,901 imperfect sheets. At the close of the fiscal year there were in

the Secretary's office, subject to requisition, 13,810,357 sheets, and in printer's hands, in process of printing, 1,669,769 sheets. A full exhibit will be found in the accompanying tables.

The paper issued by the Secretary's office during the last fiscal year, to be returned to the Department imprinted, was for securities as follows: United States notes, $88,829,520; silver certificates, $51,870,000; gold certificates, $216,360,000; United States bonds, $600,715,100; national currency, series 1875, $61,935,300; national currency, series 1882, $52,784,250—total, $1,072,494,170.

Received from the bureau imprinted, perfect: United States notes, $80,916,000; silver certificates, $49,120,000; gold certificates, $195,260,000; United States bonds, $570,450,000; national currency, series 1875, $54,003,320; national currency, series 1882, $41,068,160—total, $990,817,480.

Received imprinted, imperfect: United States notes, $3,390,904; silver certificates, $2,089,760; gold certificates, $14,846,440; United States bonds, $29,716,650; national currency, series 1875, $6,086,700; national currency, series 1882, $2,685,310—total, $58,815,764.

COUNT, EXAMINATION, AND DESTRUCTION OF REDEEMED AND UNISSUED SECURITIES.

The redeemed United States notes, national-bank currency, and miscellaneous securities received by this office during the fiscal year ended June 30, 1883, for final count and destruction amounted to $217,282,457.51, and the United States notes, national-bank currency, and other obligations mutilated in printing, and unissued United States bonds and national-bank currency received for destruction amounted to $370,376,674, or an aggregate of securities destroyed amounting to $587,659,131.51; of which amount, $311,274,800 were in United States bonds, which were no longer required for the purpose of issue. Details of the above will be found in the tables accompanying this report.

BUREAU OF ENGRAVING AND PRINTING.

The service in connection with this bureau has, by an increase in the number of presses, in the stock of unfinished work and material on hand, and in other ways, been greatly improved during the year. The building used by it does not furnish sufficient space for the convenient execution of the work. The space for each press is too limited. The printing-rooms are crowded, the number of employés required for the work is too many for good health. Other deficiencies are stated in the

report of the chief of that bureau. The work has much increased since it began in this building. An increase to the extent reached was not foreseen. The matter of an enlargement of the building will be submitted to Congress during the session.

PUBLIC BUILDINGS.

During the last year, work has been in progress upon twenty-seven bulidings, under direction of the Supervising Architect, of which number ten have been commenced and four completed, and two of the largest Government buildings, those at Philadelphia and St. Louis, are practically completed.

The expenditures during the year for work on all new buildings, including sites, have amounted to $3,770,468.15; for repairs and preservation of public buildings, $168,476.76; for heating apparatus, and repairs to same, elevators, vaults, safes, locks, storage of silver dollars, &c., $144,930.76.

HALL OF RECORDS.

There is a necessity for the construction of a building at the Capital for the storage of the files and records of the several Departments. They have accumulated to such an extent, and room is so scant, that quantities must be stored in unsafe places so crowded as not to be easily accessible. The chances of loss of valuable and important papers and of mutilation and confusion are great.

The act approved August 7, 1882, directed the Supervising Architect of this Department to report to Congress, through the Secretary of the Treasury, first, a suitable plat of ground for such a building; and second, the probable cost, with plans and specifications. In obedience to this direction, plans and specifications for a suitable building were prepared by the Supervising Architect, which, with his report, were transmitted by me to Congress January 17, 1883. In my judgment, this is a matter which should have the attention of Congress at this session.

DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia, for the fiscal year 1883, were $3,817,028.48. The revenues deposited in the Treasury on this account for the same period were $1,970,938.47.

Since December 1, 1882, there has been retired, through the operation of the sinking-fund, $186,100 of the bonded indebtedness of the District, reducing the amount annually required for interest, $11,266.

Since the duties of the commissioners of the sinking-fund of the District of Columbia were devolved on the Treasurer of the United States by the act of Congress of June 11, 1878, there has been retired $1,375,350 of the funded debt, causing a reduction in the annual interest charge of $80,853.67.

IMMIGRATION.

The administration of the "act to regulate immigration," approved August 3, 1882, with the general supervision of which this Department is charged, has been attended with a reasonable measure of success.

There are certain restrictive features of the law which hinder the full accomplishment of its purpose. Some of these were noted in my last report, accompanied by recommendations of legislation for their removal. The experience of another year has confirmed the views then expressed.

The fund created by the act is derived from a tax on alien passengers, collected at the port at which they land from vessel. The expenditure of it for the main purposes of the act is limited to the ports at which collected. That expenditure is to be made by commissioners designated by State authority and bound by contract with the Secretary of the Treasury. As yet commissioners have been appointed only at the ports of New York, Philadelphia, Boston, Baltimore, Portland, Me., Key West, and Galveston; those for the four ports last named having been appointed since the date of my last report. At most of the other ports the sums collected are insufficient to warrant the appointment of commissioners. At a few ports the efforts of this Department to obtain commissioners have failed, through causes beyond its control. Hence, the tax collected at the ports where no commissions are established is covered into the Treasury, and there is no authority to apply it to the purposes of the act, either at the port where collected or at any others. At the same time the sum collected at ports where commissioners have been appointed, and moneys have been expended, is not enough for all that they could efficiently do. These results will be avoided, by giving the Secretary of the Treasury discretionary authority, to designate the collector or some officer of the customs supervisor of the local affairs of immigration at such ports, and to apply the moneys wherever collected when in surplus there, at places where more is needed than is there collected.

The provisions of the law which forbid the landing of alien convicts, lunatics, idiots, or persons unable to take care of themselves without becoming a public charge, cannot be properly enforced without penalties for their violation, which the law does not inflict. Some of the super-

vising boards or commissions have found it necessary to provide, temporarily, for the care of persons landed in violation of law. They have returned most of them to the respective countries whence they came. Were owners of vessels subjected to a penalty, to be a lien upon the vessel, in a sum large enough to defray the expense of care and deportation, it would go far to prevent these violations of the law. The penalties thus collected should create a special fund to defray the expense of care and deportation.

It occurs, that alien paupers, and others in indigent circumstances have arrived from Europe, whose passage-money and other expenses incident to the voyage, and but little more, were paid by the respective governments or municipalities from which they came, or by voluntary associations abroad. They are liable to become a public charge upon the communities in which they land, unless cared for awhile by the commissioners, and as soon as may be sent back where they belong. Such of these as were found incapable of self-support have, as far as practicable, been returned. Such practice by foreign authorities, whether of high or low degree, is discourteous, if not worse, and this Department has sought, through the State Department, to persuade to an abandonment of it; it is feared, without full measure of success. The number returned from the date of the immigration act (August 3, 1882) to the close of the month of September, 1883, was 1,952.

As the capitation tax is, under the law, collected only for aliens arriving by vessel, and as the disbursement of the fund is limited to the ports where collected, the inference is, that immigrants arriving at frontier ports from adjacent foreign territory by land-carriage are not within the operation of the act. No tax being collectible on account of them, there is no fund from which relief can be afforded them when in need; and the barriers provided by the law against objectionable immigration may not at such points be put up against them. The experience of this Department in the administration of the law leads it to believe, that immigration has to a certain extent been diverted from its ordinary and more natural routes, for the purpose of avoiding the exactions, and especially the prohibitions, of the law. While the boards of immigration have, in their inspections of passengers, derived assistance from the passenger-list required to be produced by the masters of vessels, the act does not apply in this respect to vessels from contiguous foreign territory. A passenger-list is produced, if at all, as matter of courtesy, and is often found to be inaccurate.

The first section of the immigrant act provides that the fund created by it shall, among other uses, be employed for the relief of such immi-

grants as are in distress. The second section has a provision substantially the same in effect, in that it requires that the State board or commission shall be bound by contract "to provide for the support and relief of such immigrants therein landing as may fall into distress or need public aid." The same section further provides, however, that if "there shall be found among such passengers * * * any person unable to take care of himself or herself without becoming a public charge, * * * such persons shall not be permitted to land." It would facilitate the administration of the law if some distinction, applicable in practice, could be made between these two classes, and some definite limit fixed within which immigrants under the care of the local boards shall continue a charge upon them, with a provision made for an earlier termination in special cases.

Amendatory clauses to the act will remedy these defects.

The act is defective, in that its execution depends entirely upon State officers. Naturally they care for local interests, and act to protect them. The execution of the law should be by Federal officers, under rules and regulations uniform throughout the country. The well-being of the immigrant and the protection of the whole public would be the end sought in all localities. At present there is lack of uniformity in the management and care of the immigrant, and the protection of the immediate public is first in contemplation.

The law makes no provision for sick and disabled immigrants, except at the port at which they may land. An immigrant arriving at New York, and ticketed to Albany, Buffalo, Chicago, or other interior city, reaching his destination sick and without means, falls upon the local authorities for care. They have no recourse upon the head-money collected at the port of arrival. The oversight and care of the Government should, for a time, be over the immigrant after he has left the place of landing, and reciprocal action and use of funds to that end should be had by the officers at various ports.

Protests have been made by consignees against the collection of the tax. They are reducible to these heads: Unconstitutionality of the tax because it is not equal; that it is in violation of treaty obligations; that it may not be collected for every alien child under eight years of age, and not at all for infants. Suits have been brought to recover the money paid. One has been tried before a Justice of the United States Supreme Court, and his judgment has been given for the validity of the law and the correctness of its execution.

The collections and disbursements of the immigrant fund from the date of the passage of the immigrant act (August 3, 1882) to the close

of the last fiscal year are as follows: Receipts, as shown by net deposits, $231,284.50; expenditures, $170,910.16. Of the receipts, $178,446.50 were collected at New York, and $162,288.71 were expended at that port. In addition to the expenditures from the immigrant fund made at New York by the commissioners of immigration, somewhat more than $50,000 was received by them from the State of New York and expended for like purposes. It will thus be seen that the receipts of head-money at New York have not alone been sufficient to defray the expenses incidental to the administration of the local affairs of immigration there. It is for Congress to consider whether, if the expenditures have been wisely made, there should not be a heavier capitation tax authorized.

STATISTICS OF IMMIGRATION.

Table showing the number of alien passengers arrived in the United States from 1830 *to* 1883, *and the number of immigrants arrived from* 1856 *to* 1883.

Period.	Alien passengers arrived.	Immigrants arrived.
Year ended Sept. 30—		
1830	23,322	.....
1831	22,633	.....
1832	53,179	.....
Quarter ended Dec. 31—		
1832	7,303	.....
Year ended Dec. 31—		
1833	58,640	.....
1834	65,365	.....
1835	45,374	.....
1836	76,242	.....
1837	79,340	.....
1838	38,914	.....
1839	68,069	.....
1840	84,066	.....
1841	80,289	.....
1842	104,565	.....
Jan. 1 to Sept. 30—		
1843	52,496	.....
Year ended Sept. 30—		
1844	78,615	.....
1845	114,371	.....
1846	154,416	.....
1847	234,968	.....
1848	226,527	.....
1849	297,024	.....
1850	310,004	.....
Quarter ended Dec. 31—		
1850	59,976	.....
Year ended Dec. 31—		
1851	379,466	.....
1852	371,603	.....
1853	368,645	.....
1854	427,833	.....
1855	200,877	.....
1856	200,036	195,857
1857	250,882	246,945
1858	122,872	119,501
1859	121,075	118,616
1860	153,418	150,237
1861	91,822	89,724
1862	91,826	89,007
1863	176,214	174,524
1864	193,416	193,195
1865	248,111	247,453
Jan. 1 to June 30—		
1866	167,757	166,112
Year ended June 30—		
1867	303,044	298,967
1868	288,088	282,189
1869	363,074	352,768
1870	402,920	387,203
1871	342,609	321,350
1872	422,978	404,806
1873	473,141	459,803
1874	327,949	313,339
1875	244,632	227,498
1876	189,991	169,986
1877	165,019	141,857
1878	157,776	138,469
1879	197,954	177,826
1880	484,196	457,257
1881	695,163	669,431
1882	816,272	788,992
1883	645,221	603,322

Table showing the number of immigrants arrived at each of the principal ports of the United States from the several foreign countries during the year ended June 30, 1883, as compared with the number arrived during the preceding fiscal year.

Customs districts and countries.	1883.	1882.	Decrease.
CUSTOMS DISTRICTS.			
Baltimore	35,690	41,739	6,049
Boston	48,188	58,186	9,998
Detroit	17,166	20,494	3,328
Huron	45,393	71,424	26,031
Minnesota	1,182	1,164	*18
New Orleans	1,707	3,142	1,435
New York	406,697	502,171	95,474
Passamaquoddy	3,360	3,148	*212
Philadelphia	24,808	36,284	11,476
San Francisco	8,191	32,668	24,477
All other ports	10,940	18,572	7,632
Total	603,322	788,992	185,670
COUNTRIES.			
England and Wales	64,737	4,050	19,313
Ireland	81,486	76,432	*5,054
Scotland	11,859	18,937	7,078
Austria	10,923	13,619	2,696
Germany	194,786	250,630	55,844
Italy	31,784	32,077	293
Norway	23,398	29,101	5,703
Sweden	38,277	64,607	26,330
Dominion of Canada	70,241	98,295	28,054
All other countries	75,831	121,244	45,413
Total	603,322	788,992	185,670

*Increase.

A STATUTE OF LIMITATIONS ON CLAIMS.

The experience of this Department from year to year, strengthens the conviction, that there should be made by law a limitation upon the time wherein claims against the Government may be presented. Claims that, if ever existing, arose fifty years ago, are now pending before auditing officers. Statutes of limitations are not in the nature of a refusal to pay a just and admitted claim. If vindictive at all, it is a penalty upon sloth and negligence. The true nature of them is as a protection to the honest from a second demand where payment has once been made, or against an unjust demand where written evidence of its ill-desert has been destroyed by mischance or lost by accident, and oral evidence once accessible is no more to be found in the memory of the living. He who insists that he is a creditor of the Government should not be indulged in holding back a claim for payment until, by loss or misplacement of records and the death or change of officers, the Government is bereft of the means of testing the fairness and validity of the demand. It is true that the Government, by its auditing officers, is a tribunal for itself and of counsel for itself therein. Yet so ingenious are claimants, that *prima facie* many a demand is just, which full knowledge of the facts would show to be hollow. Besides that, even if the means of testing the validity of it exists, the official time and effort spent

and the clerical labor called for are a burden upon the public. Especial statutes of this kind are known to Congressional legislation, and one general in its application would be healthful. The doctrine of *res adjudicata* is often applied in this Department, and claims once heard and fairly and directly passed upon adversely are for that alone refused a hearing. Yet they come again on the change of the head of a Department or the chiefs of divisions. If a statute of limitation should be considered, it should emphasize this feature of the case and give the renewed sanction of Congress to the practice of the Department.

THE PACIFIC RAILROADS.

Difficulties and differences have arisen between this Department and the Pacific railroads, in the administration of the laws for the reimbursement of the United States, for moneys directly or indirectly paid by it for their use or benefit. Litigation has ensued, and the courts have adjudicated upon the issues made. The cases are: The United States *vs.* Union Pacific Railroad Company, 91 U. S. Reps., 91; Union Pacific Railway Company *vs.* The United States, 16 Ct. Claims Rep., 353. They will show the points of difference, and that the judgments were adverse to the claims made in behalf of the United States. See, also, the Sinking-Fund Cases, 99 U. S. Reps., 700; Union Pacific Railway Company *vs.* United States, 104 U. S., 662; Central Branch Union Pacific Railroad Company *vs.* United States, 16 Ct. Claims, 360; Pacific Railroad Cases, 16 Ct. Claims, 359. The report of the First Comptroller of the Treasury for this year, beginning at page 8, presents an elaborate statement of the existing relations of the Government and these corporations, and to that report I crave leave to refer. In the mean time it has become apparent, that the sinking-fund provided for by the act of May 7, 1878, will be inadequate to meet the objects of that statute. Moreover, moneys received by this Department to be added to that fund may not be invested to the satisfaction of all interested, and lying idle, they yield no income, to the harm of all concerned.

The Treasury holds bonds in trust as follows:

1. For the Pacific railroads sinking-funds—	
(*a*) Union Pacific Railroad Company	$650,100 00
(*b*) Central Pacific Railroad Company	1,379,800 00
2. Indian trust-fund	1,808,016 83⅔
3. Miscellaneous	690,000 00

It also holds cash for the Pacific railroads sinking-funds—

For the Union Pacific	$1,134,859 79
For the Central Pacific	863,118 95

These sums have not been invested, as the Department has lacked the consent of the railroad companies to the purchase of the securities proposed by it. Safe securities have been so high in market value that the companies were averse to the purchase. The whole subject of an advisable method by which the Government may finally and assuredly obtain payment of the debt it holds against the corporations needs the attention of Congress.

It is plain that there is a need of Congressional intervention, and of legislation to place the relations of the contracting parties in a condition to benefit them all. The United States Commissioner of Railroads, in his report for 1882, made accurate statements upon this subject, and suggestions of legislation which, in their general scope, commend themselves to the judgment of this Department, and, as this Department is informed, are acceptable to those corporations. It is understood by the Department that the commissioner will, in his report for this year, renew his recommendations, and he will submit a bill for the consideration of Congress, designed to remove differences and difficulties, to end litigation and official embarrassment, and to put the pecuniary relations of the parties on a basis satisfactory to all. A draught of the bill has been left at this Department. The general aim of it is, to liquidate the amount of the debt owing by the corporations, so as to know what sum, payable in a period, the length of which is to be fixed, will fully pay the United States both principal and interest; and to determine what annual payments will accomplish that end. The arrangement of the details will be intricate. It is not apprehended, however, but that there will be an agreement upon them when Congress shall act upon it, if it sees fit to act. This Department earnestly asks the attention of Congress to this important subject.

ALASKA.

I earnestly direct attention to Alaska, yet unorganized as a Territory, and the necessity for the establishment there of civil government. The civilization of the country is retarded, and the development of its resources is prevented by the absence of proper laws and officers charged with their enforcement. A collector of customs and his assistants are the only civil officers residing there, and their powers by law are no greater than those of officers of the customs at other ports. The authority of a justice of the peace or like magistrate can be lawfully exercised by no one, and to a great extent might makes right throughout Alaska. Simple conflicting claims to personal property, not to mention affairs of greater magnitude, must be settled on the spot by force

and arms, or carried, with the necessary evidence and witnesses, nearly one thousand miles to the nearest court within the United States having jurisdiction of such cases. The pioneers and missionaries who have established commerce and dropped the seeds of civilization there have done so without the aid of efficient governmental protection, and at risks so great as to deter all but the hardy from the undertaking. Personal safety and the rights of property should be secured to every person within the Territory. A bill to establish civil government was considered by Congress at its last session, but failed to pass. It is reccommended that it have attention at this session.

The importance and value of Alaska as a commercial adjunct and, under proper protection as a place of residence for settlers, is not fully recognized. The climate is healthful and not severe. It has extensive fisheries, timber lands, and mineral deposits, all of which may be readily developed, and will prove a source of profit.

The Treasury Department should be relieved of the administration of affairs in that Territory, except so far as they come within its legitimate functions.

The Alaska Commercial Company has during the past year duly performed the conditions of its lease. It has taken about seventy-five per cent. of the maximum number of seal-skins allowed, and has paid the tax thereon and the rent of the Islands, in accordance with the terms of the lease.

The several reports of the heads of offices and bureaus are herewith transmitted.

CHAS. J. FOLGER,
Secretary.

To the Honorable
The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TABLES ACCOMPANYING THE REPORT.

TABLE A.—*STATEMENT of the NET RECEIPTS (by warrants) during the fiscal year ended June* 30, 1883.

CUSTOMS.		
Quarter ended September 30, 1882	$64,908,875 71	
Quarter ended December 31, 1882	48,700,538 01	
Quarter ended March 31, 1883	52,711,024 34	
Quarter ended June 30, 1883	48,386,058 87	
		$214,706,496 93
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1882	1,185,622 97	
Quarter ended December 31, 1882	1,882,171 70	
Quarter ended March 31, 1883	2,292,108 10	
Quarter ended June 30, 1883	2,595,961 65	
		7,955,864 42
INTERNAL REVENUE.		
Quarter ended September 30, 1882	37,760,804 58	
Quarter ended December 31, 1882	36,984,523 84	
Quarter ended March 31, 1883	33,363,601 89	
Quarter ended June 30, 1883	36,611,438 67	
		144,720,368 8[illegible]
TAX ON CIRCULATION, DEPOSITS, ETC., OF NATIONAL BANKS.		
Quarter ended September 30, 1882	4,492,426 39	
Quarter ended December 31, 1882	32,517 07	
Quarter ended March 31, 1883	4,577,901 29	
Quarter ended June 30, 1883	8,164 10	
		9,111,008 85
REPAYMENT OF INTEREST BY PACIFIC RAILROAD COMPANIES.		
Quarter ended September 30, 1882	65,774 62	
Quarter ended December 31, 1882	837,317 43	
Quarter ended March 31, 1883	312,547 51	
Quarter ended June 30, 1883	341,227 34	
		1,556,866 90
CUSTOMS FEES, FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1882	422,140 09	
Quarter ended December 31, 1882	367,618 30	
Quarter ended March 31, 1883	315,653 12	
Quarter ended June 30, 1883	330,824 83	
		1,436,236 3[illegible]
FEES, CONSULAR, LETTERS PATENT, AND LAND.		
Quarter ended September 30, 1882	822,842 49	
Quarter ended December 31, 1882	700,595 82	
Quarter ended March 31, 1883	821,598 12	
Quarter ended June 30, 1883	977,325 21	
		3,322,361 64
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1882	113,995 95	
Quarter ended December 31, 1882	69,137 29	
Quarter ended March 31, 1883	53,437 83	
Quarter ended June 30, 1883	48,483 95	
		285,055 02
PROFITS ON COINAGE.		
Quarter ended September 30, 1882	1,040,119 39	
Quarter ended December 31, 1882	699,957 85	
Quarter ended March 31, 1883	831,190 56	
Quarter ended June 30, 1883	1,888,937 37	
		4,460,205 17
REVENUES OF DISTRICT OF COLUMBIA.		
Quarter ended September 30, 1882	194,314 88	
Quarter ended December 31, 1882	1,289,805 10	
Quarter ended March 31, 1883	205,544 28	
Quarter ended June 30, 1883	281,274 21	
		1,970,938 47
MISCELLANEOUS.		
Quarter ended September 30, 1882	1,783,690 25	
Quarter ended December 31, 1882	2,356,397 70	
Quarter ended March 31, 1883	3,481,514 69	
Quarter ended June 30, 1883	1,050,576 59	
		8,762,179 23
Total ordinary receipts		398,287,581 95
Cash in Treasury June 30, 1882		247,349,258 62
Total		645,636,840 57

TABLE B.—*STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June* 30, 1883.

CIVIL.		
Congress	$5,978,259 83	
Executive	10,025,775 20	
Judiciary	4,366,899 53	
Government of Territories	266,739 08	
Subtreasuries	351,026 82	
Public land offices	855,487 38	
Inspection of steam vessels	265,788 88	
Mint and assay offices	233,309 04	
Total civil		$22,343,285 76
FOREIGN INTERCOURSE.		
Diplomatic salaries	343,241 20	
Consular salaries	508,463 02	
Contingencies of consulates	176,134 34	
Rescuing American seamen from shipwreck	3,325 34	
American and Spanish Claims Commission	4,891 20	
Contingent expenses of foreign missions	84,966 32	
Prisons for American convicts	14,743 77	
Relief and protection of American seamen	25,217 84	
Expenses under the neutrality act	9,623 57	
American and French Commission	130,093 90	
International Fishery Exhibition	50,000 00	
Expenses Court of Alabama Claims	152,996 05	
Publication of commercial and consular reports	20,000 00	
Payment of the Japanese indemnity fund	785,000 87	
Relief of claimants brig General Armstrong	48,615 12	
Expenses of commission to negotiate a treaty with Mexico	12,000 00	
Contingent and miscellaneous	49,962 70	
Total foreign intercourse		2,419,275 24
MISCELLANEOUS.		
Mint establishment	994,724 21	
Coast Survey	597,638 36	
Light-House establishment	2,224,432 30	
Revenue-Cutter Service	944,819 26	
Life-Saving Service	746,649 19	
Marine-Hospital Establishment	461,181 46	
Custom-houses, court-houses, post-offices, &c	3,427,331 31	
Furniture, fuel, &c., for public buildings	841,516 25	
Repairs and preservation of public buildings	439,856 33	
Collecting customs revenue	6,591,224 51	
Refunding excess of deposits	4,367,838 85	
Debenture and drawbacks under customs laws	2,257,755 56	
Compensation in lieu of moities	25,389 83	
Detection and prevention of frauds on customs revenue	76,600 95	
Expenses of regulating immigration	127,345 97	
Expenses of Tariff Commission	69,000 00	
Inspection of neat cattle shipped to foreign ports	52,240 77	
Assessing and collecting internal revenue	4,424,707 39	
Punishing violations of internal-revenue laws	62,105 10	
Internal-revenue stamps, paper, and dies	519,388 88	
Refunding duties erroneously or illegally collected	623,549 56	
Internal-revenue allowances and drawbacks	53,096 91	
Redemption of internal-revenue stamps	52,195 15	
Expenses national currency	144,586 70	
Suppressing counterfeiting and frauds	66,995 60	
Contingent expenses Independent Treasury	59,170 71	
Survey of public lands	208,646 65	
Five per cent. fund, &c., to States	119,342 46	
Postage	145,440 08	
Vaults, safes, and locks for public buildings	36,553 71	
Indemnity for swamp lands	107,342 39	
Propagation, &c., of food-fishes	337,884 49	
Geological survey of Territories	218,947 77	
Deposits by individuals for surveys of public lands	876,923 75	
National Board of Health	127,149 40	
Expenses of Ninth and Tenth Censuses	424,535 77	
Payment of judgments, Court of Claims	646,129 77	
Mail transportation, Pacific railroads	937,832 78	
Deficiency in postal revenues	74,503 18	
Department of Agriculture	295,428 58	
Patent Office	128,980 27	
Expenses of Bureau of Engraving and Printing	398,482 49	
Return of proceeds of captured and abandoned property	124,551 38	
Smithsonian Institution	84,058 15	
Completion of the Washington Monument	160,000 00	
Public buildings and grounds in Washington	539,547 07	
Annual repairs of the Capitol	60,897 44	
Improving and lighting Capitol grounds	93,037 69	
State, War, and Navy Departments building	297,750 08	
Columbian Institute for Deaf and Dumb	60,500 00	
Government Hospital for the Insane	291,214 68	
Freedman's Hospital	52,500 00	
Howard University	25,000 00	

TABLE B.—*STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1883*—Continued.

MISCELLANEOUS—Continued.		
Charitable institutions	$19,457 50	
National Museum	150,612 50	
Repayment for lands erroneously sold	52,998 19	
Depredations on public timber	68,651 84	
Furniture, &c., for State, War, and Navy building	65,000 00	
Support and treatment of transient paupers	15,000 00	
Coinage of the standard silver dollars	169,676 09	
Sinking fund, Pacific railroads	552,636 00	
Redemption of District of Columbia securities	15,866 91	
Refunding taxes, District of Columbia	3,503 87	
Water fund, District of Columbia	113,870 05	
Special-tax fund	16,458 06	
Washington redemption fund	691 13	
Charitable institutions	212,740 13	
Washington Aqueduct	18,645 83	
Expenses of the District of Columbia	3,585,642 52	
Miscellaneous	729,489 45	
Total miscellaneous		$43,915,461 21
INTERIOR DEPARTMENT.		
Indians	7,362,590 34	
Pensions	66,012,573 64	
Total Interior Department		73,375,163 98
MILITARY ESTABLISHMENT.		
Pay Department	12,659,814 60	
Commissary Department	2,062,922 17	
Quartermaster's Department	13,179,792 45	
Medical Department	377,647 82	
Ordnance Department	1,861,826 37	
Military Academy	144,332 46	
Improving rivers and harbors	13,639,381 27	
Contingencies	26,676 19	
Expenses of recruiting	100,646 45	
Signal Service	294,466 54	
Expenses of military convicts	93,085 37	
Publishing the official records of the rebellion	33,486 68	
Support of National Home for Disabled Volunteers	1,122,088 03	
Support of Soldiers' Home	162,928 48	
Construction of military posts, roads, &c	268,707 69	
Fortifications	174,312 72	
National cemeteries	211,156 55	
Fifty per cent. arrears of Army transportation	296,379 38	
Construction of military telegraphs	48,989 00	
Bounty to soldiers, act July 28, 1866	75,214 30	
Expenses of Arctic exploring expedition	53,000 00	
Bounty to volunteers	244,550 91	
Mississippi River Commission	165,000 00	
Reimbursing the State of Missouri	234,580 10	
Reimbursing the State of Oregon	70,268 08	
Claims for quartermasters' and commissary supplies	311,062 75	
Refunding to States expenses in raising volunteers	454,163 07	
Operating and care of canals	199,200 00	
Horses and other property lost in the service	105,061 60	
Purchase of the Arlington estate	125,000 00	
Miscellaneous	115,641 90	
Total military establishment		48,911,382 93
NAVAL ESTABLISHMENT.		
Pay and contingencies of the Navy	$7,389,963 10	
Marine Corps	890,838 22	
Naval Academy	188,070 20	
Navigation	196,569 20	
Ordnance	237,283 69	
Equipment and Recruiting	809,820 57	
Yards and Docks	915,460 95	
Medicine and Surgery	109,447 14	
Construction and Repair	1,729,324 82	
Provisions and Clothing	1,150,594 50	
Steam Engineering	1,407,603 38	
Navy pension fund	210,000 00	
Miscellaneous	48,461 40	
Total naval establishment		15,283,437 17
Interest on the public debt		59,160,131 25
Total net ordinary expenditures		265,408,137 54
Redemption of the public debt		34,141,265 96
Total expenditures		299,549,403 50
Cash in Treasury June 30, 1883		346,087,437 07
Total		645,636,840 57

TABLE C.—*STATEMENT of the ISSUE and REDEMPTION of LOANS and TREASURY NOTES (by warrants) for the fiscal year ended June 30, 1883.*

	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Treasury notes of 1846, act of July 22, 1846	.....	$100 00	.....	$100 00
Bounty-land scrip, act of February 11, 1847	.....	100 00	.....	100 00
Loan of February, 1861, act of February 8, 1861	.....	18,000 00	.....	18,000 00
Oregon war debt, act of March 2 1861	.....	5,450 00	.....	5,450 00
Seven-thirties of 1861, act of July 17, 1861	.....	50 00	.....	50 00
Loan of July and August, 1861, acts of July 17 and August 5, 1861	.....	21,522,950 00	.....	21,522,950 00
Old demand notes, acts of July 17 and August 5, 1861, and February 12, 1862	.....	710 00	.....	710 00
Five-twenties of 1862, act of February 25, 1862	.....	10,400 00	.....	10,400 00
Legal-tender notes, acts of February 25 and July 11, 1862, January 7 and March 3, 1863	$109,764,714 00	109,764,714 00	.....	.....
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864	.....	46,556 96	.....	46,556 96
Coin certificates, act of March 3, 1863	86,710 000 00	9,368,480 00	$77,341,520 00	.....
One-year notes of 1863, act of March 3, 1863	.....	1,400 00	.....	1,400 00
Two-year notes of 1863, act of March 3, 1863	.....	1,800 00	.....	1,800 00
Compound interest notes, acts of March 3, 1863, and June 30, 1864	.....	7,340 00	.....	7,340 00
Loan of 1863, acts of March 3, 1863, and June 30, 1864	.....	47,476,650 00	.....	47,476,650 00
Ten-forties of 1864, act of March 3, 1864	.....	133,550 00	.....	133,550 00
Five-twenties of June, 1864, act of June 30, 1864	.....	7,050 00	.....	7,050 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865	.....	1,800 00	.....	1,800 00
Five-twenties of 1865, act of March 3, 1865	.....	9,600 00	.....	9,600 00
Consols of 1865, act of March 3, 1865	.....	40,800 00	.....	40,800 00
Consols of 1867, act of March 3, 1865	.....	235,700 00	.....	235,700 00
Consols of 1868, act of March 3, 1865	.....	154,650 00	.....	154,650 00
Funded loan of 1881, acts of July 14, 1870, January 20, 1871, and January 14, 1875	.....	367,180,450 00	.....	367,180,450 00
Funded loan of 1907, acts of July 14, 1870, January 20, 1871, and January 14, 1875	120,850 00	1,418,850 00	.....	1,298,000 00
Certificates of deposit, act of June 8, 1872	20,055,000 00	20,000,000 00	55,000 00	.....
Silver certificates act of February 28, 1878	35,040,000 00	12,519,879 00	22,520,121 00	.....
Refunding certificates, act of February 26, 1879	.....	109,150 00	.....	109,150 00
Loan of 1882, act of July 12, 1882	304,252,000 00	47,650 00	304,204,350 00	.....
Total	555,942,564 00	590,083,829 96	404,120,991 00	438,262,256 96
Excess of redemptions	.....	.....	.....	438,262,256 96
Excess of issues	.....	.....	.....	404,120,991 00
Net excess of redemptions charged in receipts and expenditures	.....	.....	.....	34,141,265 96

TABLE D.—*STATEMENT of the net RECEIPTS and DISBURSEMENTS (by warrants) for the quarter ended September* 30, 1883.

RECEIPTS.

Customs	$57,402,975 67
Sales of public lands	2,932,635 17
Internal revenue	29,662,078 60
Tax on circulation, deposits, &c., of national banks	1,557,800 88
Repayment of interest by Pacific Railroad Companies	250,962 24
Customs fees, fines, penalties, and forfeitures	298,696 78
Consular, letters patent, homestead, &c., fees	863,209 80
Proceeds of sales of government property	112,562 23
Profits on coinage, &c	950,229 46
Miscellaneous	1,935,766 20
Total net ordinary receipts	95,966,917 03
Balance in the Treasury June 30, 1883	346,087,437 07
Total	442,054,354 10

DISBURSEMENTS.

Customs	5,491,195 56
Internal revenue	1,204,876 51
Diplomatic service	423,043 36
Quarterly salaries	116,218 50
Treasury proper	6,247,299 09
Judiciary	812,639 62
Interior (civil)	2,229,362 59
Total civil and miscellaneous	16,524,635 83
Indians	2,623,390 54
Pensions	16,285,261 98
Military Establishment	13,512,204 33
Naval Establishment	4,199,299 69
Interest on public debt	14,797,297 96
	67,942,090 33
Redemption of the public debt	19,247,204 50
Balance in Treasury September 30, 1883	354,865,059 27
Total	442,054,354 10

TABLE E.—*STATEMENT of OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1843 to 1883, inclusive.*

Year.	Amount.
Jan. 1, 1791	$75,463,476 52
1792	77,227,924 66
1793	80,352,634 04
1794	78,427,404 77
1795	80,747,587 39
1796	83,762,172 07
1797	82,064,479 33
1798	79,228,529 12
1799	78,408,669 77
1800	82,976,294 35
1801	83,038,050 80
1802	80,712,632 25
1803	77,054,686 30
1804	86,427,120 88
1805	82,312,150 50
1806	75,723,270 66
1807	69,218,398 64
1808	65,196,317 97
1809	57,023,192 09
1810	53,173,217 52
1811	48,005,587 76
1812	45,209,737 90
1813	55,962,827 57
1814	81,487,846 24
1815	99,833,660 15
1816	127,334,933 74
1817	123,491,965 16
1818	103,466,633 83
1819	95,529,648 28
1820	91,015,566 15
1821	89,987,427 66
1822	93,546,676 98
1823	90,875,877 28
1824	90,269,777 77
1825	83,788,432 71
1826	81,054,059 99
1827	73,987,357 20
1828	67,475,043 87
1829	58,421,413 67
1830	48,565,406 50
1831	39,123,191 68
1832	24,322,235 18
1833	7,001,698 83
1834	4,760,082 08
1835	37,733 05
1836	37,513 05
1837	336,957 83
1838	3,308,124 07
1839	10,434,221 14
1840	3,573,343 82
1841	5,250,875 54
1842	13,594,480 73
1843	20,601,226 28
July 1, 1843	32,742,922 00
1844	23,461,652 50
1845	15,925,303 01
1846	15,550,202 97
1847	38,826,534 77
1848	47,044,862 23
1849	63,061,858 69
1850	63,452,773 55
1851	68,304,796 02
1852	66,199,341 71
1853	59,803,117 70
1854	42,242,222 42
1855	35,586,956 56
1856	31,972,537 90
1857	28,699,831 85
1858	44,911,881 03
1859	58,496,837 88
1860	64,842,287 88
1861	90,580,873 72
1862	524,176,412 13
1863	1,119,772,138 63
1864	1,815,784,370 57
1865	2,680,647,869 74
1866	2,773,236,173 69
1867	2,678,126,103 87
1868	2,611,687,851 19

TABLE E.—*STATEMENT of OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.*—Continued.

Year.	Amount.
July 1, 1869	$2, 588, 452, 213 94
1870	2, 480, 672, 427 81
1871	2, 353, 211, 332 32
1872	2, 253, 251, 328 78
1873	*2, 234, 482, 993 20
1874	*2, 251, 690, 468 43
1875	*2, 232, 284, 531 95
1876	*2, 180, 395, 067 15
1877	*2, 205, 301, 392 10
1878	*2, 256, 205, 892 53
1879	*2, 349, 567, 482 04
1880	*2, 120, 415, 370 63
1881	*2, 069, 013, 569 58
1882	*1, 918, 312, 994 03
1883	*1, 884, 171, 728 07

*In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but, being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years.

STATEMENT of the PUBLIC DEBT, including ACCRUED INTEREST thereon, less cash in the Treasury on the 1st day of July of each year, from 1869 to 1883, compiled from the published monthly debt-statements of those dates.

Years.	Outstanding principal.	Accrued interest.	Cash in the Treasury.	Debt less cash in the Treasury.
July 1, 1869	*$2, 597, 722, 983 37	$47, 447, 310 79	$156, 167, 813 58	$2, 489, 002, 480 58
1870	*2, 601, 675, 127 88	50, 607, 556 52	265, 924, 084 61	2, 386, 358, 599 74
1871	2, 353, 211, 332 32	45, 036, 766 23	106, 217, 263 65	2, 292, 030, 834 90
1872	2, 253, 251, 328 78	41, 705, 813 27	103, 470, 798 43	2, 191, 486, 343 62
1873	2, 234, 482, 993 20	42, 356, 652 82	129, 020, 932 45	2, 147, 818, 713 57
1874	2, 251, 690, 468 43	38, 939, 087 47	147, 541, 314 74	2, 143, 088, 241 16
1875	2, 232, 284, 531 95	38, 647, 556 19	142, 243, 361 82	2, 128, 688, 726 32
1876	2, 180, 395, 067 15	38, 514, 004 54	119, 469, 726 70	2, 099, 439, 344 99
1877	2, 205, 301, 392 10	40, 882, 791 89	186, 025, 960 73	2, 060, 158, 223 26
1878	2, 256, 205, 892 53	36, 404, 551 37	256, 823, 612 08	2, 035, 786, 831 82
1879	2, 349, 567, 482 04	30, 792, 351 34	353, 152, 577 01	2, 027, 207, 256 37
1880	2, 120, 415, 370 63	22, 845, 547 59	201, 088, 622 88	1, 942, 172, 295 34
1881	2, 069, 013, 569 58	20, 948, 657 75	249, 363, 415 35	1, 840, 598, 811 98
1882	1, 918, 312, 994 03	13, 890, 986 47	243, 289, 519 78	1, 688, 914, 460 72
1883	1, 884, 171, 728 07	12, 309, 382 33	345, 389, 902 92	1, 551, 091, 207 48

*It will be noticed that there is a difference in the amounts represented by these two statements as the principal of the debt July 1, 1869, and July 1, 1870. This difference is explained thus: In the principal of the debt as shown by the monthly debt-statements of these dates, the bonds purchased for the sinking-fund and paid for from money in the Treasury, were included as a part of the outstanding debt and were also treated in the cash as a cash item, or asset, for the reason that at that time there was no authority or law for deducting them from the outstanding debt. Congress, by the sixth section of the act of July 14, 1870, directed that these bonds should be canceled and destroyed and deducted from the amount of each class of the outstanding debt to which they respectively belonged, and such deductions were accordingly made on the books of the department and in the table of the debt in the annual report.

TABLE F.—*ANALYSIS of the PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, from July* 1, 1856, *to July* 1, 1883.

Year.	3 per cents.	3½ per cents.	4 per cents.	4½ per cents.	5 per cents.	6 per cents.	7 3-10 per cents.	Total interest-bearing debt.
1856					$3, 632, 000 00	$28, 130, 761 77		$31, 762, 761 77
1857					3, 489, 000 00	24, 971, 958 93		28, 460, 958 93
1858					23, 538, 000 00	21, 162, 838 11		44, 700, 838 11
1859					37, 127, 800 00	21, 162, 938 11		58, 290, 738 11
1860					43, 476, 300 00	21, 164, 538 11		64, 640, 838 11
1861					33, 022, 200 00	57, 358, 673 95		90, 380, 873 95
1862			$57, 926, 116 57		30, 483, 000 00	154, 313, 225 01	$122, 582, 485 34	365, 304, 826 92
1863			105, 629, 385 30		30, 483, 000 00	431, 444, 813 83	139, 974, 435 34	707, 531, 634 47
1864			77, 547, 696 07		300, 213, 480 00	842, 882, 652 09	139, 286, 935 34	1, 359, 930, 763 50
1865			90, 496, 930 74		245, 709, 420 63	1, 213, 495, 169 90	671, 610, 397 02	2, 221, 311, 918 29
1865—August 31			618, 127 98		269, 175, 727 65	1, 281, 736, 439 33	830, 000, 000 00	2, 381, 530, 294 96
1866			121, 341, 879 62		201, 982, 665 01	1, 195, 546, 041 02	813, 460, 621 95	2, 332, 331, 207 60
1867			17, 737, 025 68		198, 533, 435 01	1, 543, 452, 080 02	488, 344, 846 95	2, 248, 067, 387 66
1868	$64, 000, 000 00		801, 361 23		221, 586, 185 01	1, 878, 303, 984 50	37, 397, 196 95	2, 202, 088, 727 69
1869	66, 125, 000 00				221, 588, 300 00	1, 874, 347, 222 39		2, 162, 060, 522 39
1870	59, 550, 000 00				221, 588, 300 00	1, 765, 317, 422 39		2, 046, 455, 722 39
1871	45, 885, 000 00		678, 000 00		274, 236, 450 00	1, 613, 897, 300 00		1, 934, 696, 750 00
1872	24, 665, 000 00		678, 000 00		414, 567, 300 00	1, 374, 883, 800 00		1, 814, 794, 100 00
1873	14, 000, 000 00		678, 000 00		414, 567, 300 00	1, 281, 238, 650 00		1, 710, 483, 950 00
1874	14, 000, 000 00		678, 000 00		510, 628, 050 00	1, 213, 624, 700 00		1, 738, 930, 750 00
1875	14, 000, 000 00		678, 000 00		607, 132, 750 00	1, 100, 865, 550 00		1, 722, 676, 300 00
1876	14, 000, 000 00				711, 685, 800 00	984, 999, 650 00		1, 710, 685, 450 00
1877	14, 000, 000 00			$140, 000, 000 00	703, 266, 650 00	854, 621, 850 00		1, 711, 888, 500 00
1878	14, 000, 000 00		98, 850, 000 00	240, 000, 000 00	703, 266, 650 00	738, 619, 000 00		1, 794, 735, 650 00
1879	14, 000, 000 00		741, 522, 000 00	250, 000, 000 00	508, 440, 350 00	283, 681, 350 00		1, 797, 643, 700 00
1880	14, 000, 000 00		739, 347, 800 00	250, 000, 000 00	484, 864, 900 00	235, 780, 400 00		1, 723, 993, 100 00
1881	14, 000, 000 00		739, 347, 800 00	250, 000, 000 00	439, 841, 350 00	196, 378, 600 00		1, 639, 567, 750 00
1882	14, 000, 000 00	$460, 461, 050 00	739, 349, 350 00	250, 000, 000 00				1, 463, 810, 400 00
1883	318, 204, 350 00	32, 082, 600 00	737, 942, 200 00	250, 000, 000 00				1, 338, 229, 150 00

TABLE F.—*ANALYSIS of the PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, &c.*—Continued.

Year.	Debt on which interest has ceased.	Debt bearing no interest	Outstanding principal.	Cash in the Treasury July 1.	Total debt, less cash in Treasury.	Annual interest charge.
1856—July 1	$209, 776 13	.....	$31, 972, 537 90	$21, 006, 584 89	$10, 965, 953 01	$1, 869, 445 70
1857	238, 872 92	.....	28, 699, 831 85	18, 701, 210 09	9, 998, 621 76	1, 672, 767 53
1858	211, 042 92	.....	44, 911, 881 03	7, 011, 689 31	37, 900, 191 72	2, 446, 670 28
1859	206, 099 77	.....	58, 496, 837 88	5, 091, 603 69	53, 405, 234 19	3, 126, 166 28
1860	201, 449 77	.....	64, 842, 287 88	4, 877, 885 87	59, 964, 402 01	3, 443, 687 29
1861	199, 999 77	.....	90, 580, 873 72	2, 862, 212 92	87, 718, 660 80	5, 092, 630 43
1862	280, 195 21	$158, 591, 390 00	524, 176, 412 13	18, 863, 659 96	505, 312, 752 17	22, 048, 509 59
1863	473, 048 16	411, 767, 456 00	1, 119, 772, 138 63	8, 421, 401 22	1, 111, 350, 737 41	41, 854, 148 01
1864	416, 335 86	455, 437, 271 21	1, 815, 784, 370 57	106, 332, 093 53	1, 709, 452, 277 04	78, 853, 487 24
1865	1, 245, 771 20	458, 090, 180 25	2, 680, 647, 869 74	5, 832, 012 98	2, 674, 815, 856 76	137, 742, 617 43
1865—August 31	1, 503, 020 09	461, 616, 311 51	2, 844, 649, 626 56	88, 218, 055 13	2, 756, 431, 571 43	150, 977, 697 87
1866—July 1	935, 092 05	439, 969, 874 04	2, 773, 236, 173 69	137, 200, 009 85	2, 636, 036, 163 84	146, 068, 196 29
1867	1, 840, 615 01	428, 218, 101 20	2. 678, 126, 103 87	169, 974, 892 18	2, 508, 151, 211 69	138, 892, 451 39
1868	1, 197, 340 89	408, 401, 782 61	2, 611, 687, 851 19	130, 834, 437 96	2, 480, 853, 413 23	128, 459, 598 14
1869	5, 260, 181 00	421, 131, 510 55	2, 588, 452, 213 94	155, 680, 340 85	2, 432, 771, 873 09	125, 523, 998 34
1870	3, 708, 641 00	430, 508, 064 42	2, 480, 672, 427 81	149, 502, 471 60	2, 331, 169, 956 21	118, 784, 960 34
1871	1, 948, 902 26	416, 565, 680 06	2, 353, 211, 332 32	106, 217, 263 65	2, 246, 994, 068 67	111, 949, 330 50
1872	7, 926, 797 26	430, 530, 431 52	2, 253, 251, 328 78	103, 470, 798 43	2, 149, 780, 530 35	103, 988, 463 00
1873	51, 929, 710 26	472, 069, 332 94	2, 234, 482, 993 20	129, 020, 932 45	2, 105, 462, 060 75	98, 049, 804 00
1874	3, 216, 590 26	509, 543, 128 17	2, 251, 690, 468 43	147, 541, 314 74	2, 104, 149, 153 69	98, 796, 004 50
1875	11, 425, 820 26	498, 182, 411 69	2, 232, 284, 531 95	142, 243, 361 82	2, 090, 041, 170 13	96, 855, 690 50
1876	3, 902, 420 26	465, 807, 196 89	2, 180, 395, 067 15	119, 469, 726 70	2, 060, 925, 340 45	95, 104, 269 00
1877	16, 648, 860 26	476, 764, 031 84	2, 205, 301, 392 10	186, 025, 960 73	2, 019, 275, 431 37	93, 160, 643 50
1878	5, 594, 560 26	455, 875, 682 27	2, 256, 205, 892 53	256, 823, 612 08	1, 999, 382, 280 45	94, 654, 472 50
1879	37, 015, 630 26	410, 835, 741 78	2, 245, 495, 072 04	249, 080, 167 01	1, 996, 414, 905 03	83, 773, 778 50
1880	7, 621, 455 26	388, 800, 815 37	2, 120, 415, 370 63	201, 088, 622 88	1, 919, 326, 747 75	79, 633, 981 00
1881	6, 723, 865 26	422, 721, 954 32	2, 069, 013, 569 58	249, 363, 415 35	1, 819, 650, 154 23	75, 018, 695 50
1882	16, 260, 805 26	438, 244, 788 77	1, 918, 312, 994 03	243, 289, 519 78	1, 675, 023, 474 25	57, 360, 110 75
1883	7, 831, 415 26	538, 111, 162 81	1, 884, 171, 728 07	345, 389, 902 92	1, 538, 781, 825 15	51, 436, 709 50

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, and is exclusive of interest charge on Pacific Railway bonds.

NOTE 2.—The figures for July 1, 1879, were made up, assuming pending funding operations to have been completed.

NOTE 3.—The temporary loan, per act of July 11, 1862, is included in the 4 per cents. from 1862 to 1868, inclusive, with the exception of the amount outstanding for August 31, 1865, this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent. to 6 per cent., and was redeemable on ten days' notice after thirty days; but being constantly changing, it has been considered more equitable to include the whole amount outstanding as bearing 4 per cent. interest on an average for the year.

NOTE 4.—In the recent monthly statements of the public debt, the interest accrued has been added to the principal, making the net debt larger in that amount than the amount herein stated for each year.

TABLE G.—*STATEMENT of RECEIPTS of UNITED STATES from March 4, 1789,*

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791	.....	$4,399,473 09	.....	.....	.....	$10,478 10
1792	$973,905 75	3,443,070 85	$208,942 81	.....	.....	9,918 65
1793	783,444 51	4,255,306 56	337,705 70	.....	.....	21,410 88
1794	753,661 69	4,801,065 28	274,089 62	.....	.....	53,277 97
1795	1,151,924 17	5,588,461 26	337,755 36	.....	.....	28,317 97
1796	516,442 61	6,567,987 94	475,289 60	.....	$4,836 13	1,169,415 98
1797	888,995 42	7,549,649 65	575,491 45	.....	83,540 60	399,139 29
1798	1,021,899 04	7,106,061 93	644,357 95	.....	11,963 11	58,192 81
1799	617,451 43	6,610,449 31	779,136 44	.....	.....	86,187 56
1800	2,161,867 77	9,080,932 73	809,396 55	$734,223 97	443 75	152,712 10
1801	2,623,311 99	10,750,778 93	1,048,033 43	534,343 38	167,726 06	345,649 15
1802	3,295,391 00	12,438,235 74	621,898 89	206,565 44	188,628 02	1,500,505 86
1803	5,020,697 64	10,479,417 61	215,179 69	71,879 20	165,675 69	131,945 44
1804	4,825,811 60	11,098,565 33	50,941 29	50,198 44	487,526 79	139,075 53
1805	4,037,005 26	12,936,487 04	21,747 15	21,882 91	540,193 80	40,382 30
1806	3,999,388 99	14,667,698 17	20,101 45	55,763 86	765,245 73	51,121 86
1807	4,538,123 80	15,845,521 61	13,051 40	34,732 56	466,163 27	38,550 42
1808	9,643,850 07	16,363,550 58	8,190 23	19,159 21	647,939 06	21,822 85
1809	9,941,809 96	7,257,506 62	4,034 29	7,517 31	442,252 33	62,162 57
1810	3,848,056 78	8,583,309 31	7,430 63	12,448 68	696,548 82	84,476 84
1811	2,672,276 57	13,313,222 73	2,295 95	7,666 66	1,040,237 53	59,211 22
1812	3,502,305 80	8,958,777 53	4,903 06	859 22	710,427 78	126,165 17
1813	3,862,217 41	13,224,623 25	4,755 04	3,805 52	835,655 14	271,571 00
1814	5,196,542 00	5,998,772 08	1,662,984 82	2,219,497 36	1,135,971 09	164,399 81
1815	1,727,848 63	7,282,942 22	4,678,059 07	2,162,673 41	1,287,959 28	285,282 84
1816	13,106,592 88	36,306,874 88	5,124,708 31	4,253,635 09	1,717,985 03	273,782 35
1817	22,033,519 19	26,283,348 49	2,678,100 77	1,824,187 04	1,991,226 06	109,761 08
1818	14,989,465 48	17,176,385 00	955,270 20	264,333 36	2,606,564 77	57,617 71
1819	1,478,526 74	20,283,608 76	229,593 63	83,650 78	3,274,422 78	57,098 42
1820	2,079,992 38	15,005,612 15	106,260 53	31,586 82	1,635,871 61	61,338 44
1821	1,198,461 21	13,004,447 15	69,027 63	29,349 05	1,212,966 46	152,589 43
1822	1,681,592 24	17,589,761 94	67,665 71	20,961 56	1,803,581 54	452,957 19
18[illegible]	4,237,427 55	19,088,433 44	34,242 17	10,337 71	916,523 10	141,129 84
1824	9,463,922 81	17,878,325 71	34,663 37	6,201 96	984,418 15	127,603 60
1825	1,946,597 13	20,098,713 45	25,771 35	2,330 85	1,216,090 56	130,451 81
1826	5,201,650 43	23,341,331 77	21,589 93	6,638 76	1,393,785 09	94,588 66
1827	6,358,686 18	19,712,283 29	19,885 68	2,626 90	1,495,845 26	1,315,722 83
1828	6,668,286 10	23,205,523 64	17,451 54	2,218 81	1,018,308 75	65,126 49
1829	5,972,435 81	22,681,965 91	14,502 74	11,335 05	1,517,175 13	112,648 55
1830	5,755,704 79	21,922,391 39	12,160 62	16,980 59	2,329,356 14	73,227 77
1831	6,014,539 75	24,224,441 77	6,933 51	10,506 01	3,210,815 48	584,124 05
1832	4,502,914 45	28,465,237 24	11,630 65	6,791 13	2,623,381 03	270,410 61
1833	2,011,777 55	29,032,508 91	2,759 00	394 12	3,967,682 55	470,096 67
1834	11,702,905 31	16,214,957 15	4,196 09	19 80	4,857,600 69	480,812 32
1835	8,892,858 42	19,391,310 59	10,459 48	4,263 33	14,757,600 75	759,972 13
1836	26,749,803 96	23,409,940 53	370 00	728 79	24,877,179 86	2,245,902 23
1837	46,708,436 00	11,169,290 39	5,493 84	1,687 70	6,776,236 52	7,001,444 59
1838	37,327,252 69	16,158,800 36	2,467 27	.....	3,730,945 66	6,410,348 45
1839	36,891,196 94	23,137,924 81	2,553 32	755 22	7,361,576 40	979,939 86
1840	33,157,503 68	13,499,502 17	1,682 25	.....	3,411,818 63	2,567,112 28
1841	29,963,163 46	14,487,216 74	3,261 36	.....	1,365,627 42	1,004,054 75
1842	28,685,111 08	18,187,908 76	495 00	.....	1,335,797 52	451,995 97
1843*	30,521,979 44	7,046,843 91	103 25	.....	898,158 18	285,895 92
1844	39,186,284 74	26,183,570 94	1,777 34	.....	2,059,939 80	1,075,419 70
1845	36,742,829 62	27,528,112 70	3,517 12	.....	2,077,022 30	361,453 68
1846	36,194,274 81	26,712,667 87	2,897 26	.....	2,694,452 48	289,950 13
1847	38,261,959 65	23,747,864 66	375 00	.....	2,498,355 20	220,808 30
1848	33,079,276 43	31,757,070 96	375 00	.....	3,328,642 56	612,610 69
1849	29,416,612 45	28,346,738 82	.....	.....	1,688,959 55	685,379 13
1850	32,827,082 69	39,668,686 42	.....	.....	1,859,894 25	2,064,308 21
1851	35,871,753 31	49,017,567 92	.....	.....	2,352,305 30	1,185,166 11
1852	40,158,353 25	47,339,326 62	.....	.....	2,043,239 58	464,249 40
1853	43,338,860 02	58,931,865 52	.....	.....	1,667,084 99	988,081 17
1854	50,261,901 09	64,224,190 27	.....	.....	8,470,798 39	1,105,352 74
1855	48,591,073 41	53,025,794 21	.....	.....	11,497,049 07	827,731 40
1856	47,777,672 13	64,022,863 50	.....	.....	8,917,644 93	1,116,190 81
1857	49,108,229 80	63,875,905 05	.....	.....	3,829,486 64	1,259,920 88
1858	46,802,855 00	41,789,620 96	.....	.....	3,513,715 87	1,352,029 13
1859	35,113,334 22	49,565,824 38	.....	.....	1,756,687 30	1,454,596 24
1860	33,193,248 60	53,187,511 87	.....	.....	1,778,557 71	1,088,530 25
1861	32,979,530 78	39,582,125 64	.....	.....	870,658 54	1,023,515 31
1862	30,963,857 83	49,056,397 62	.....	1,795,331 73	152,203 77	915,327 97
1863	46,965,304 87	69,059,642 40	37,640,787 95	1,485,103 61	167,617 17	3,741,794 38
1864	36,523,046 13	102,316,152 99	109,741,134 10	475,648 96	588,333 29	30,291,701 86
1865	134,433,738 44	84,928,260 60	209,464,215 25	1,200,573 03	996,553 31	25,441,556 00

* For the half-year from Jan

to June 30, 1883, by calendar years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1791	.....	$4,409,951 19	.....	.....	$361,391 34	$4,771,342 53	.....
1792	$8,028 00	3,669,960 31	.....	.....	5,102,498 45	8,772,458 76	.....
1793	38,500 00	4,652,923 14	.....	.....	1,797,272 01	6,450,195 15	.....
1794	303,472 00	5,431,904 87	.....	.....	4,007,950 78	9,439,855 65	.....
1795	160,000 00	6,114,534 59	$4,800 00	.....	3,396,424 00	9,515,758 59	.....
1796	160,000 00	8,377,529 65	42,800 00	.....	320,000 00	8,740,329 65	.....
1797	80,960 00	8,688,780 99	.....	.....	70,000 00	8,758,780 99	.....
1798	79,920 00	7,900,495 80	78,675 00	.....	200,000 00	8,179,170 80	.....
1799	71,040 00	7,546,813 31	.....	.....	5,000,000 00	12,546,813 31	.....
1800	71,040 00	10,848,749 10	.....	.....	1,565,229 24	12,413,978 34	.....
1801	88,800 00	12,935,330 95	10,125 00	.....	.....	12,945,455 95	.....
1802	39,960 00	14,995,793 95	.....	.....	.....	14,995,793 95	.....
1803	.....	11,064,097 63	.....	.....	.....	11,064,097 63	.....
1804	.....	11,826,307 38	.....	.....	.....	11,826,307 38	.....
1805	.....	13,560,693 20	.....	.....	.....	13,560,693 20	.....
1806	.....	15,559,931 07	.....	.....	.....	15,559,931 07	.....
1807	.....	16,398,019 26	.....	.....	.....	16,398,019 26	.....
1808	.....	17,060,661 93	.....	.....	.....	17,060,661 93	.....
1809	.....	7,773,473 12	.....	.....	.....	7,773,473 12	.....
1810	.....	9,384,214 28	.....	.....	2,750,000 00	12,134,214 28	.....
1811	.....	14,422,634 09	.....	.....	.....	14,422,634 09	.....
1812	.....	9,801,132 76	.....	.....	12,837,900 00	22,639,032 76	.....
1813	.....	14,340,409 95	300 00	.....	26,184,135 00	40,524,844 95	.....
1814	.....	11,181,625 16	85 79	.....	23,377,826 00	34,559,536 95	.....
1815	.....	15,696,916 82	11,541 74	$32,107 64	35,220,671 40	50,961,237 60	.....
1816	.....	47,676,985 66	68,665 16	686 09	9,425,084 91	57,171,421 82	.....
1817	202,426 30	33,099,049 74	267,819 14	.....	466,723 45	33,833,592 33	.....
1818	525,000 00	21,585,171 04	412 62	.....	8,353 00	21,593,936 66	.....
1819	675,000 00	24,603,374 37	.....	.....	2,291 00	24,605,665 37	.....
1820	1,000,000 00	17,840,669 55	.....	40,000 00	3,000,824 13	20,881,493 68	.....
1821	105,000 00	14,573,379 72	.....	.....	5,000,324 00	19,573,703 72	.....
1822	297,500 00	20,232,427 94	.....	.....	.....	20,232,427 94	.....
1823	350,000 00	20,540,666 26	.....	.....	.....	20,540,666 26	.....
1824	350,000 00	19,381,212 79	.....	.....	5,000,000 00	24,381,212 79	.....
1825	367,500 00	21,840,858 02	.....	.....	5,000,000 00	26,840,858 02	.....
1826	402,500 00	25,260,434 21	.....	.....	.....	25,260,434 21	.....
1827	420,000 00	22,966,363 96	.....	.....	.....	22,966,363 96	.....
1828	455,000 00	24,763,629 23	.....	.....	.....	24,763,629 23	.....
1829	490,000 00	24,827,627 38	.....	.....	.....	24,827,627 38	.....
1830	490,000 00	24,844,116 51	.....	.....	.....	24,844,116 51	.....
1831	490,000 00	28,526,820 82	.....	.....	.....	28,526,820 82	.....
1832	490,000 00	31,867,450 66	.....	.....	.....	31,867,450 66	$1,889 50
1833	474,985 00	33,948,426 25	.....	.....	.....	33,948,426 25	.....
1834	234,349 50	21,791,935 55	.....	.....	.....	21,971,935 55	.....
1835	506,480 82	35,430,087 10	.....	.....	.....	35,430,087 10	.....
1836	292,674 67	50,826,796 08	.....	.....	.....	50,826,796 08	.....
1837	.....	24,954,153 04	.....	.....	2,992,989 15	27,947,142 19	63,288 35
1838	.....	26,302,561 74	.....	.....	12,716,820 86	39,019,382 60	.....
1839	.....	31,482,749 61	.....	.....	3,857,276 21	35,340,025 82	1,458,782 93
1840	.....	19,480,115 33	.....	.....	5,589,547 51	25,069,662 84	37,469 25
1841	.....	16,860,160 27	.....	.....	13,659,317 38	30,519,477 65	.....
1842	.....	19,976,197 25	.....	.....	14,808,735 64	34,784,932 89	11,188 00
1843	.....	8,231,001 26	.....	71,700 83	12,479,708 36	20,782,410 45	.....
1844	.....	29,320,707 78	.....	666 60	1,877,181 35	31,198,555 73	.....
1845	.....	29,970,105 80	.....	.....	.....	29,970,105 80	28,251 90
1846	.....	29,699,967 74	.....	.....	.....	29,699,967 74	.....
1847	.....	26,467,403 16	.....	28,365 91	28,872,399 45	55,368,168 52	30,000 00
1848	.....	35,698,699 21	.....	37,080 00	21,256,700 00	56,992,479 21	.....
1849	.....	30,721,077 50	.....	487,065 48	28,588,750 00	59,796,892 98	.....
1850	.....	43,592,888 88	.....	10,550 00	4,045,950 00	47,649,388 88	.....
1851	.....	52,555,039 33	.....	4,264 92	203,400 00	52,762,704 25	.....
1852	.....	49,846,815 60	.....	.....	46,300 00	49,893,115 60	.....
1853	.....	61,587,031 68	.....	22 50	16,350 00	61,603,404 18	103,301 37
1854	.....	73,800,341 40	.....	.....	2,001 67	73,802,343 07	.....
1855	.....	65,350,574 68	.....	.....	800 00	65,351,374 68	.....
1856	.....	74,056,699 24	.....	.....	200 00	74,056,899 24	.....
185[illegible]	.....	68,965,312 57	.....	.....	3,900 00	68,969,212 57	.....
1858	.....	46,655,365 96	.....	.....	23,717,300 00	70,372,665 96	.....
1859	.....	52,777,107 92	.....	709,357 72	28,287,500 00	81,773,965 64	15,408 34
1860	.....	56,054,599 83	.....	10,008 00	20,776,800 00	76,841,407 83	.....
1861	.....	41,476,299 49	.....	33,630 90	41,861,709 74	83,371,640 13	.....
1862	.....	51,919,261 09	.....	68,400 00	529,692,460 50	581,680,121 59	11,110 81
1863	.....	112,094,945 51	.....	602,345 44	776,682,361 57	889,379,652 52	6,000 01
1864	.....	243,412,971 20	.....	21,174,101 01	1,128,873,945 36	1,393,461,017 57	9,210 40
1865	.....	322,031,158 19	.....	11,683,446 89	1,472,224,740 85	1,805,939,345 93	6,095 11

uary 1 to June 30, 1843.

TABLE G.—*STATEMENT of the RECEIPTS of the UNITED*

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	$33, 933, 657 89	$179, 046, 651 58	$309, 226, 813 42	$1, 974, 754 12	$665, 031 03	$29, 036, 314 23
1867	160, 817, 099 73	176, 417, 810 88	266, 027, 537 43	4, 200, 233 70	1, 163, 575 76	15, 037, 522 15
1868	198, 076, 537 09	164, 464, 599 56	191, 087, 589 41	1, 788, 145 85	1, 348, 715 41	17, 745, 403 59
1869	158, 936, 082 87	180, 048, 426 63	158, 356, 460 86	765, 685 61	4, 020, 344 34	13, 997, 338 65
1870	183, 781, 985 76	194, 538, 374 44	184, 899, 756 49	229, 102 88	3, 350, 481 76	12, 942, 118 30
1871	177, 604, 116 51	206, 270, 408 05	143, 098, 153 63	580, 355 37	2, 388, 646 68	22, 693, 541 21
1872	138, 019, 122 15	216, 370, 286 77	130, 642, 177 72	.....	2, 575, 714 19	15, 106, 051 23
1873	134, 666, 001 85	188, 089, 522 70	113, 729, 314 14	315, 254 51	2, 882, 312 38	17, 161, 270 05
1874	159, 293, 673 41	163, 103, 833 69	102, 409, 784 90	.....	1, 852, 428 93	32, 575, 043 32
1875	178, 833, 339 54	157, 167, 722 35	110, 007, 493 58	.....	1, 413, 640 17	15, 481, 915 31
1876	172, 804, 061 32	148, 071, 984 61	116, 700, 732 03	93, 798 80	1, 129, 466 95	24, 070, 602 31
1877	149, 909, 377 21	130, 956, 493 07	118, 630, 407 83	.....	976, 253 68	30, 437, 487 42
1878	214, 887, 645 88	130, 170, 680 20	110, 581, 624 74	.....	1, 079, 743 37	15, 614, 728 09
1879	286, 591, 453 88	137, 250, 047 70	113, 561, 610 58	.....	924, 781 06	20, 585, 697 49
1880	386, 832, 588 65	186, 522, 064 60	124, 009, 373 92	30 85	1, 016, 506 60	21, 978, 525 01
1881	231, 940, 064 44	198, 159, 676 02	135, 264, 385 51	1, 516 89	2, 201, 863 17	25, 154, 850 98
1882	280, 607, 668 37	220, 410, 730 25	146, 497, 595 45	160, 141 69	4, 753, 140 37	31, 703, 642 52
1883	247, 349, 258 62	214, 706, 496 93	144, 720, 368 98	108, 156 60	7, 955, 864 42	30, 796, 095 02
	.....	5, 072, 240, 329 60	3, 098, 575, 330 71	27, 918, 571 76	220, 475, 187 37	501, 083, 548 54

* Amounts heretofore credited to the Treasurer as

STATES from March 4, 1879, *to June* 30, 1883, *&c.*—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1866	.....	$519, 949, 564 38	.....	$38, 083, 055 68	$712, 851, 553 05	$1, 278, 884, 173 11	$172, 094 29
1867	.....	462, 846, 679 92	.....	27, 787, 330 35	640, 426, 910 29	1, 131, 060, 920 56	721, 827 93
							2, 675, 918 19
1868	.....	376, 434, 453 82	.....	29, 203, 629 50	625, 111, 433 20	1, 030, 749, 516 52	.....
1869	.....	357, 188, 256 09	.....	13, 755, 491 12	238, 678, 081 06	609, 621, 828 27	*2, 070 73
1870	.....	395, 959, 833 87	.....	15, 295, 643 76	285, 474, 496 00	696, 729, 973 63	.....
1871	.....	374, 431, 104 94	.....	8, 892, 839 95	268, 768, 523 47	652, 092, 468 36	*3, 396 18
1872	.....	364, 394, 229 91	.....	9, 412, 637 65	305, 047, 054 00	679, 153, 921 56	*18, 228 35
1873	.....	322, 177, 673 78	.....	11, 560, 530 89	214, 931, 017 00	548, 669, 221 67	*3, 047 80
1874	.....	299, 941, 090 84	.....	5, 037, 665 22	439, 272, 535 46	744, 251, 291 52	12, 691 40
1875	.....	284, 020, 771 41	.....	3, 979, 279 69	387, 971, 556 00	675, 971, 607 10	.....
1876	.....	290, 066, 584 70	.....	4, 029, 280 58	397, 455, 808 00	691, 551, 673 28	.....
1877	.....	281, 000, 642 00	.....	405, 776 58	348, 871, 749 00	630, 278, 167 58	.....
1878	.....	257, 446, 776 40	.....	317, 102 30	404, 581, 201 00	662, 345, 079 70	.....
1879	.....	272, 322, 136 83	.....	1, 505, 047 63	792, 807, 643 00	1, 066, 634, 827 46	.....
1880	.....	333, 526, 500 98	.....	110 00	211, 814, 103 00	545, 340, 713 98	.....
1881	.....	360, 782, 292 57	.....	.....	113, 750, 534 00	474, 532, 826 57	.....
1882	.....	403, 525, 250 28	.....	.....	120, 945, 724 00	524, 470, 974 28	.....
1883	.....	398, 287, 581 95	.....	.....	555, 942, 564 00	954, 230, 145 95	.....
	$9,720,136 29	8,930,013,104 27	485, 224 45	204, 259, 220 83	11,387,932,529 84	20, 522, 690, 079 39	2, 661, 866 53

unavailable, and since recovered and charged to his account.

TABLE II.—*STATEMENT of EXPENDITURES of UNITED STATES from Mar.4,*

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791	$632, 804 03	.....	$27, 000 00	$175, 813 88	$1, 083, 971 61
1792	1, 100, 702 09	.....	13, 648 85	109, 243 15	4, 672, 664 38
1793	1, 130, 249 08	.....	27, 282 83	80, 087 81	511, 451 01
1794	2, 639, 097 59	$61, 408 97	13, 042 46	81, 399 24	750, 350 74
1795	2, 480, 910 13	410, 562 03	23, 475 68	68, 673 22	1, 378, 920 66
1796	1, 260, 263 84	274, 784 04	113, 563 98	100, 843 71	801, 847 58
1797	1, 039, 402 46	382, 631 89	62, 396 58	92, 256 97	1, 259, 422 62
1798	2, 009, 522 30	1, 381, 347 76	16, 470 09	104, 845 33	1, 139, 524 94
1799	2, 466, 946 98	2, 858, 081 84	20, 302 19	95, 444 03	1, 039, 391 68
1800	2, 560, 878 77	3, 448, 716 03	31 22	64, 130 73	1, 337, 613 22
1801	1, 672, 944 08	2, 111, 424 00	9, 000 00	73, 533 37	1, 114, 768 45
1802	1, 179, 148 25	915, 561 87	94, 000 00	85, 440 39	1, 462, 929 40
1803	822, 055 85	1, 215, 230 53	60, 000 00	62, 902 10	1, 842, 635 76
1804	875, 423 93	1, 189, 832 75	116, 500 00	80, 092 80	2, 191, 009 43
1805	712, 781 28	1, 597, 500 00	196, 500 00	81, 854 59	3, 768, 598 75
1806	1, 224, 355 38	1, 649, 641 44	234, 200 00	81, 875 53	2, 890, 137 01
1807	1, 288, 685 91	1, 722, 064 47	205, 425 00	70, 500 00	1, 697, 897 51
1808	2, 900, 834 40	1, 884, 067 80	213, 575 00	82, 576 04	1, 423, 285 61
1809	3, 345, 772 17	2, 427, 758 80	337, 503 84	87, 833 54	1, 215, 803 79
1810	2, 294, 323 94	1, 654, 244 20	177, 625 00	83, 744 16	1, 101, 144 98
1811	2, 032, 828 19	1, 965, 566 39	151, 875 00	75, 043 88	1, 367, 291 40
1812	11, 817, 798 24	3, 959, 365 15	277, 845 00	91, 402 10	1, 683, 088 21
1813	19, 652, 013 02	6, 446, 600 10	167, 358 28	86, 989 91	1, 729, 435 61
1814	20, 350, 806 86	7, 311, 290 60	167, 394 86	90, 164 36	2, 208, 029 70
1815	14, 794, 294 22	8, 660, 000 25	530, 750 00	69, 656 06	2, 898, 870 47
1816	16, 012, 096 80	3, 908, 278 30	274, 512 16	188, 804 15	2, 989, 741 17
1817	8, 004, 236 53	3, 314, 598 49	319, 463 71	297, 374 43	3, 518, 936 76
1818	5, 622, 715 10	2, 953, 695 00	505, 704 27	890, 719 90	3, 835, 839 51
1819	6, 506, 300 37	3, 847, 640 42	463, 181 39	2, 415, 939 85	3, 067, 211 41
1820	2, 630, 392 31	4, 387, 990 00	315, 750 01	3, 208, 376 31	2, 592, 021 94
1821	4, 461, 291 78	3, 319, 243 06	477, 005 44	242, 817 25	2, 223, 121 54
1822	3, 111, 981 48	2, 224, 458 98	575, 007 41	1, 948, 199 40	1, 967, 996 24
1823	3, 096, 924 43	2, 503, 765 83	380, 781 82	1, 780, 588 52	2, 022, 093 99
1824	3, 340, 939 85	2, 904, 581 56	429, 987 90	1, 499, 326 59	7, 155, 308 81
1825	3, 659, 914 18	3, 049, 083 86	724, 106 44	1, 308, 810 57	2, 748, 544 89
1826	3, 943, 194 37	4, 218, 902 45	743, 447 83	1, 556, 593 83	2, 600, 177 79
1827	3, 948, 977 88	4, 263, 877 45	750, 624 88	976, 138 86	2, 713, 476 58
1828	4, 145, 544 56	3, 918, 786 44	705, 084 24	850, 573 57	3, 676, 052 64
1829	4, 724, 291 07	3, 308, 745 47	576, 344 74	949, 594 47	3, 082, 234 65
1830	4, 767, 128 88	3, 239, 428 63	622, 262. 47	1, 363, 297 31	3, 237, 416 04
1831	4, 841, 835 55	3, 856, 183 07	930, 738 04	1, 170, 665 14	3, 064, 646 10
1832	5, 446, 034 88	3, 956, 370 29	1, 352, 419 75	1, 184, 422 40	4, 577, 141 45
1833	6, 704, 019 10	3, 901, 356 75	1, 802, 980 93	4, 589, 152 40	5, 716, 245 93
1834	5, 696, 189 38	3, 956, 260 42	1, 003, 953 20	3, 364, 285 30	4, 404, 728 95
1835	5, 759, 156 89	3, 864, 939 06	1, 706, 444 48	1, 954, 711 32	4, 229, 698 53
1836	11, 747, 345 25	5, 807, 718 23	5, 037, 022 88	2, 882, 797 96	5, 393, 279 72
1837	13, 682, 730 80	6, 646, 914 53	4, 348, 036 19	2, 672, 162 45	9, 893, 370 27
1838	12, 897, 224 16	6, 131, 580 53	5, 504, 191 34	2, 156, 057 29	7, 160, 664 76
1839	8, 916, 995 80	6, 182, 294 25	2, 528, 917 28	3, 142, 750 51	5, 725, 990 89
1840	7, 095, 267 23	6, 113, 896 89	2, 331, 794 86	2, 603, 562 17	5, 995, 398 96
1841	8, 801, 610 24	6, 001, 076 97	2, 514, 837 12	2, 388, 434 51	6, 490, 881 45
1842	6, 610, 438 02	8, 397, 242 95	1, 199, 099 68	1, 378, 931 33	6, 775, 624 61
1843*	2, 908, 671 95	3, 727, 711 53	578, 371 00	839, 041 12	3, 202, 713 00
1844	5, 218, 183 66	6, 498, 199 11	1, 256, 532 39	2, 032, 008 99	5, 645, 183 86
1845	5, 746, 291 28	6, 297, 177 89	1, 539, 351 35	2, 400, 788 11	5, 911, 760 98
1846	10, 413, 370 58	6, 455, 013 92	1, 027, 693 64	1, 811, 097 56	6, 711, 283 89
1847	35, 840, 030 33	7, 900, 635 76	1, 430, 411 30	1, 744, 883 63	6, 885, 608 35
1848	27, 688, 334 21	9, 408, 476 02	1, 252, 296 81	1, 227, 496 48	5, 650, 851 25
1849	14, 558, 473 26	9, 786, 705 92	1, 374, 161 55	1, 328, 867 64	12, 885, 334 24
1850	9, 687, 024 58	7, 904, 724 66	1, 663, 591 47	1, 866, 886 02	16, 043, 763 36
1851	12, 161, 965 11	8, 880, 581 38	2, 829, 801 77	2, 293, 377 22	17, 888, 992 18
1852	8, 521, 506 19	8, 918, 842 10	3, 043, 576 04	2, 401, 858 78	17, 504, 171 45
1853	9, 910, 498 49	11, 067, 789 53	3, 880, 494 12	1, 756, 306 20	17, 463, 068 01
1854	11, 722, 282 87	10, 790, 096 32	1, 550, 339 55	1, 232, 665 00	26, 672, 144 68
1855	14, 648, 074 07	13, 327, 095 11	2, 772, 990 78	1, 477, 612 33	24, 090, 425 43
1856	16, 963, 160 51	14, 074, 834 64	2, 644, 263 97	1, 296, 229 65	31, 794, 038 87
1857	19, 159, 150 87	12, 651, 694 61	4, 354, 418 87	1, 310, 380 58	28, 565, 498 77
1858	25, 679, 121 63	14, 053, 264 64	4, 978, 266 18	1, 219, 768 30	26, 400, 016 42
1859	23, 154, 720 53	14, 690, 927 90	3, 490, 534 53	1, 222, 222 71	23, 797, 544 40
1860	16, 472, 202 72	11, 514, 649 83	2, 991, 121 54	1, 100, 802 32	27, 977, 978 30
1861	23, 001, 530 67	12, 387, 156 52	2, 865, 481 17	1, 034, 599 73	23, 327, 287 69
1862	389, 173, 562 29	42, 640, 353 09	2, 327, 948 37	852, 170 47	21, 385, 862 59
1863	603, 314, 411 82	63, 261, 235 31	3, 152, 032 70	1, 078, 513 36	23, 198, 382 37
1864	690, 391, 048 66	85, 704, 963 74	2, 629, 975 97	4, 985, 473 90	27, 572, 216 87

*For the half year from Jan

1789, *to June* 30, 1883, *by cal. years to* 1843 *and by fiscal years* (*ended June* 30) *from that time.*

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1791	$1, 919, 589 52	.....	$1, 177, 863 03	$699, 984 23	$3, 797, 436 78	$973, 905 75
1792	5, 896, 258 47	.....	2, 373, 611 28	693, 050 25	8, 962, 920 00	783, 444 51
1793	1, 749, 070 73	.....	2, 097, 859 17	2, 633, 048 07	6, 479, 977 97	753, 661 69
1794	3, 545, 299 00	.....	2, 752, 523 04	2, 743, 771 13	9, 041, 593 17	1, 151, 924 17
1795	4, 362, 541 72	.....	2, 947, 059 06	2, 841, 639 37	10, 151, 240 15	516, 442 61
1796	2, 551, 303 15	.....	3, 239, 347 68	2, 577, 126 01	8, 367, 776 84	888, 995 42
1797	2, 836, 110 52	.....	3, 172, 516 73	2, 617, 250 12	8, 625, 877 37	1, 021, 899 04
1798	4, 651, 710 42	.....	2, 955, 875 90	976, 032 09	8, 583, 618 41	617, 451 43
1799	6, 480, 166 72	.....	2, 815, 651 41	1, 706, 578 84	11, 002, 396 97	2, 161, 867 77
1800	7, 411, 369 97	.....	3, 402, 601 04	1, 138, 563 11	11, 952, 534 12	2, 623, 311 99
1801	4, 981, 669 90	.....	4, 411, 830 06	2, 879, 876 98	12, 273, 376 94	3, 295, 391 00
1802	3, 737, 079 91	.....	4, 239, 172 16	5, 294, 235 24	13, 270, 487 31	5, 020, 697 64
1803	4, 002, 824 24	.....	3, 949, 462 36	3, 306, 697 07	11, 258, 983 67	4, 825, 811 60
1804	4, 452, 858 91	.....	4, 185, 048 74	3, 977, 206 07	12, 615, 113 72	4, 037, 005 26
1805	6, 357, 234 62	.....	2, 657, 114 22	4, 583, 960 63	13, 598, 309 47	3, 999, 388 99
1806	6, 080, 209 36	.....	3, 368, 968 26	5, 572, 018 64	15, 021, 196 26	4, 538, 123 80
1807	4, 984, 572 89	.....	3, 369, 578 48	2, 938, 141 62	11, 292, 292 99	9, 643, 850 07
1808	6, 504, 338 85	.....	2, 557, 074 23	7, 701, 288 96	16, 762, 702 04	9, 941, 809 96
1809	7, 414, 672 14	.....	2, 866, 074 90	3, 586, 479 26	13, 867, 226 30	3, 848, 056 78
1810	5, 311, 082 28	.....	3, 163, 671 09	4, 835, 241 12	13, 309, 994 49	2, 672, 276 57
1811	5, 592, 604 86	.....	2, 585, 435 57	5, 414, 564 43	13, 592, 604 86	3, 502, 305 80
1812	17, 829, 498 70	.....	2, 451, 272 57	1, 998, 349 88	22, 279, 121 15	3, 862, 217 41
1813	28, 082, 396 92	.....	3, 599, 455 22	7, 508, 668 22	39, 190, 520 36	5, 196, 542 00
1814	30, 127, 686 38	.....	4, 593, 239 04	3, 307, 304 90	38, 028, 230 32	1, 727, 848 63
1815	26, 953, 571 00	.....	5, 990, 090 24	6, 638, 832 11	39, 582, 493 35	13, 106, 592 88
1816	23, 373, 432 58	.....	7, 822, 923 34	17, 048, 139 59	48, 244, 495 51	22, 033, 519 19
1817	15, 454, 609 92	.....	4, 536, 282 55	20, 886, 753 57	40, 877, 646 04	14, 989, 465 48
1818	13, 808, 673 78	.....	6, 209, 954 03	15, 086, 247 59	35, 104, 875 40	1, 478, 526 74
1819	16, 300, 273 44	.....	5, 211, 730 56	2, 492, 195 73	24, 004, 199 73	2, 079, 992 38
1820	13, 134, 530 57	.....	5, 151, 004 32	3, 477, 489 96	21, 763, 024 85	1, 198, 461 21
1821	10, 723, 479 07	.....	5, 126, 073 79	3, 241, 019 83	19, 090, 572 69	1, 681, 592 24
1822	9, 827, 643 51	.....	5, 172, 788 79	2, 676, 160 33	17, 676, 592 63	4, 237, 427 55
1823	9, 784, 154 59	.....	4, 922, 475 40	607, 541 01	15, 314, 171 00	9, 463, 922 81
1824	15, 330, 144 71	.....	4, 943, 557 93	11, 624, 835 83	31, 898, 538 47	1, 946, 597 13
1825	11, 490, 459 94	.....	4, 366, 757 40	7, 728, 587 38	23, 585, 804 72	5, 201, 650 43
1826	13, 062, 316 27	.....	3, 975, 542 95	7, 065, 539 24	24, 103, 398 46	6, 358, 686 18
1827	12, 653, 095 65	.....	3, 486, 071 51	6, 517, 596 88	22, 656, 764 04	6, 668, 286 10
1828	13, 296, 041 45	.....	3, 098, 800 60	9, 064, 637 47	35, 459, 479 52	5, 972, 435 81
1829	12, 641, 210 40	.....	2, 542, 843, 23	9, 860, 304 77	25, 044, 358 40	5, 755, 704 79
1830	13, 229, 533 33	.....	1, 912, 574, 93	9, 443, 173 29	24, 585, 281 55	6, 014, 539 75
1831	13, 864, 067 90	.....	1, 373, 748 74	14, 800, 629 48	30, 038, 446 12	4, 502, 914 45
1832	16, 516, 388 77	.....	772, 561 50	17, 067, 747 79	34, 356, 698 06	2, 011, 777 55
1833	22, 713, 755 11	.....	303, 796 87	1, 239, 746 51	24, 257, 298 49	11, 702, 905 31
1834	18, 425, 417 25	.....	202, 152 98	5, 974, 412 21	24, 601, 982 44	8, 892, 858 42
1835	17, 514, 950 28	.....	57, 863 08	328 20	17, 573, 141 56	26, 749, 803 96
1836	30, 868, 164 04	.....	.....	.....	30, 868, 164 04	46, 708, 436 00
1837	37, 243, 214 24	.....	.....	21, 822 91	37, 265, 037 15	37, 327, 252 69
1838	33, 849, 718 08	.....	14, 996 48	5, 590, 723 79	39, 455, 438 35	36, 891, 196 94
1839	26, 496, 948 73	.....	399, 833 89	10, 718, 153 53	37, 614, 936 15	33, 157, 503 68
1840	24, 139, 920 11	.....	174, 598 08	3, 912, 015 62	28, 226, 533 81	29, 963, 163 46
1841	26, 196, 840 29	.....	284, 977 55	5, 315, 712 19	31, 797, 530 03	28, 685, 111 08
1842	24, 361, 336 59	.....	773, 549 85	7, 801, 990 09	32, 936, 876 53	30, 521, 979 44
1843	11, 256, 508 60	.....	523, 583 91	338, 012 64	12, 118, 105 15	39, 186, 284 74
1844	20, 650, 108 01	.....	1, 833, 452 13	11, 158, 450 71	33, 642, 010 85	36, 742, 829 62
1845	21, 895, 369 61	$18, 231 43	1, 040, 458 18	7, 536, 349 49	30, 490, 408 71	36, 194, 274 81
1846	26, 418, 459 59	.....	842, 723 27	371, 100 04	27, 632, 282 90	38, 261, 959 65
1847	53, 801, 569 37	.....	1, 119, 214 72	5, 600, 067 65	60, 520, 851 74	33, 079, 276 43
1848	45, 227, 454 77	.....	2, 390, 765 88	13, 036, 922 54	60, 655, 143 19	29, 416, 612 45
1849	39, 933, 542 61	82, 865 81	3, 565, 535 78	12, 804, 478 54	56, 386, 422 74	32, 827, 082 69
1850	37, 165, 990 09	.....	3, 782, 393 03	3, 656, 335 14	44, 604, 718 26	35, 871, 753 31
1851	44, 054, 717 66	69, 713 19	3, 696, 760 75	654, 912 71	48, 476, 104 31	40, 158, 353 25
1852	40, 389, 954 56	170, 063 42	4, 000, 297 80	2, 152, 293 05	46, 712, 608 83	43, 338, 860 02
1853	44, 078, 156 35	420, 498 64	3, 665, 832 74	6, 412, 574 01	54, 577, 061 74	50, 261, 901 09
1854	51, 967, 528 42	2, 877, 818 69	3, 070, 926 69	17, 556, 896 95	75, 473, 170 75	48, 591, 073 41
1855	56, 316, 197 72	872, 047 39	2, 314, 464 99	6, 662, 065 86	66, 164, 775 96	47, 777, 672 18
1856	66, 772, 527 64	385, 372 90	1, 953, 822 37	3, 614, 618 66	72, 726, 341 57	49, 108, 229 80
1857	66, 041, 143 70	363, 572 39	1, 593, 265 23	3, 276, 606 05	71, 274, 587 37	46, 802, 855 00
1858	72, 330, 437 17	574, 443 08	1, 652, 055 67	7, 505, 250 82	82, 062, 186 74	35, 113, 334 22
1859	66, 355, 950 07	.....	2, 637, 649 70	14, 685, 043 15	83, 678, 642 92	33, 193, 248 60
1860	60, 056, 754 71	.....	3, 144, 120 94	13, 854, 250 00	77, 055, 125 65	32, 979, 530 78
1861	62, 616, 055 78	.....	4, 034, 157 30	18, 737, 100 00	85, 387, 313 08	30, 963, 857 83
1862	456, 379, 896 81	.....	13, 190, 344 84	96, 097, 322 09	565, 667, 563 74	46, 965, 304 87
1863	694, 004, 575 56	.....	24, 729, 700 62	181, 081, 635 07	899, 815, 911 25	36, 523, 046 13
1864	811, 283, 676 14	.....	53, 685, 421 69	430, 572, 014 03	1, 295, 541, 114 86	134, 433, 738 44

uary 1 to June 30, 1843.

TABLE H.—*STATEMENT of the EXPENDITURES of the UNITED*

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865	$1, 030, 690, 400 06	$122, 617, 434 07	$5, 059, 360 71	$16, 347, 621 34	$42, 989, 383 10
1866	283, 154, 676 06	43, 285, 662 00	3, 295, 729 32	15, 605, 549 88	40, 613, 114 17
	3, 568, 638, 312 28	717, 551, 816 39	103, 369, 211 42	119, 607, 656 01	643, 604, 554 33
	*3, 621, 780 07	*77, 992 17	*53, 286 61	*9, 737 87	*718, 769 52
	3, 572, 260, 092 35	717, 629, 808 56	103, 422, 498 03	119, 617, 393 88	644, 323, 323 85
1867	95, 224, 415 63	31, 034, 011 04	4, 642, 531 77	20, 936, 551 71	51, 110, 223 72
1868	123, 246, 648 62	25, 775, 502 72	4, 100, 682 32	23, 782, 386 78	53, 009, 867 67
1869	78, 501, 990 61	20, 000, 757 97	7, 042, 923 06	28, 476, 621 78	56, 474, 061 53
1870	57, 655, 675 40	21, 780, 229 87	3, 407, 938 15	28, 340, 202 17	53, 237, 461 56
1871	35, 799, 991 82	19, 431, 027 21	7, 426, 997 44	34, 443, 894 88	60, 481, 916 23
1872	35, 372, 157 20	21, 249, 809 99	7, 061, 728 82	28, 533, 402 76	60, 984, 757 42
1873	46, 323, 138 31	23, 526, 256 79	7, 951, 704 88	29, 359, 426 86	73, 328, 110 06
1874	42, 313, 927 22	30, 932, 587 42	6, 692, 462 09	29, 038, 414 66	85, 141, 593 61
1875	41, 120, 645 98	21, 497, 626 27	8, 384, 656 82	29, 456, 216 22	71, 070, 702 98
1876	38, 070, 888 64	18, 963, 309 82	5, 966, 558 17	28, 257, 395 69	73, 599, 661 04
1877	37, 082, 735 90	14, 959, 935 36	5, 277, 007 22	27, 963, 752 27	58, 926, 532 53
1878	32, 154, 147 85	17, 365, 301 37	4, 629, 280 28	27, 137, 019 08	53, 177, 703 57
1879	40, 425, 660 73	15, 125, 126 84	5, 206, 109 08	35, 121, 482 39	65, 741, 555 49
1880	38, 116, 916 22	13, 536, 984 74	5, 945, 457 09	56, 777, 174 44	54, 713, 529 76
1881	40, 466, 460 55	15, 686, 671 66	6, 514, 161 09	50, 059, 279 62	64, 416, 324 71
1882	43, 570, 494 19	15, 032, 046 26	9, 736, 747 40	61, 345, 193 95	57, 219, 750 98
1883	48, 911, 382 93	15, 283, 437 17	7, 362, 590 34	66, 012, 573 64	68, 678, 022 21
	4, 446, 617, 370 15	1, 058, 810, 431 06	210, 772, 034 05	724, 658, 382 78	1, 705, 635, 098 92

* Outstanding

NOTE.—This statement is made from warrants *paid* by the Treasurer up to June 30, 1866. The outance in the Treasury June 30, 1883, as shown by this statement, includes the amount deposited with

STATES from March 4, 1789, *to June* 30, 1883, *&c.*—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	$1,217,704,199 28	$1,717,900 11	$77,395,090 30	$609,616,141 68	$1,906,433,331 37	$33,933,657 89
1866	385,954,731 43	58,476 51	133,067,624 91	620,263,249 10	1,139,344,081 95	165,301,654 76
	5,152,771,550 43	7,611,003 56	502,689,519 27	2,374,677,103 12	8,037,749,176 38	.....
	*4,481,566 24	.....	*2,888 48	*100 31	*4,484,555 03	*4,484,555 03
	5,157,253,116 67	7,611,003 56	502,692,407 75	2,374,677,203 43	8,042,233,731 41	160,817,099 73
1867	202,947,733 87	10,813,349 38	143,781,591 91	735,536,980 11	1,093,079,655 27	198,076,537 09
1868	229,915,088 11	7,001,151 04	140,424,045 71	692,549,685 88	1,069,889,970 74	158,936,082 87
1869	190,496,354 95	1,674,680 05	130,694,242 80	261,912,718 31	584,777,996 11	183,781,985 76
1870	164,421,507 15	15,996,555 60	129,235,498 00	393,254,282 13	702,907,842 88	177,604,116 51
1871	157,583,827 58	9,016,794 74	125,576,565 93	399,503,670 65	691,680,858 90	138,019,122 15
1872	153,201,856 19	6,958,266 76	117,357,839 72	405,007,307 54	682,525,270 21	134,666,001 85
1873	180,488,636 90	5,105,919 99	104,750,688 44	233,699,352 58	524,044,597 91	159,293,673 41
1874	194,118,985 00	1,395,073 55	107,119,815 21	422,065,060 23	724,698,933 99	178,833,339 54
1875	171,529,848 27	.....	103,093,544 57	407,377,492 48	682,000,885 32	172,804,061 32
1876	164,857,813 36	.....	100,243,271 23	449,345,272 80	714,446,357 39	149,909,377 21
1877	144,209,963 28	.....	97,124,511 58	323,965,424 05	565,299,898 91	214,887,645 88
1878	134,463,452 15	.....	102,500,874 65	353,676,944 90	590,641,271 70	286,591,453 88
1879	161,619,934 53	.....	105,327,949 00	699,445,809 16	966,393,692 69	386,832,588 65
1880	169,090,062 25	2,795,320 42	95,757,575 11	432,590,280 41	700,233,238 19	231,940,064 44
1881	177,142,897 63	1,061,248 78	82,508,741 18	165,152,335 05	425,865,222 64	280,607,668 37
1882	186,904,232 78	.....	71,077,206 79	271,646,299 55	529,627,739 12	247,349,258 62
1883	206,248,006 29	.....	59,160,131 25	590,083,829 96	855,491,967 50	346,087,437 07
	8,146,493,316 96	69,429,363 87	2,318,426,500 83	9,611,489,949 22	20,145,839,130 88	.....

warrants.

standing warrants are then added, and the statement is by warrants *issued* from that date. The bal-
the States, $28,101,644.91.

TABLE I.—*STATEMENT showing the CONDITION of the SINKING-FUND from its institution in May,* 1869, *to and including June* 30, 1883.

THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.

Dr.			Cr.		
July 1, 1868	To ¼ of 1 per cent. on the principal of the public debt, being for the three months from April 1 to June 30, 1868	$6, 529, 219 63	June 30, 1869	By amount of principal purchased, $8,691,000, including $1,000 donation, estimated in gold	$7, 261, 437 30
June 30, 1869	To interest on $8,691,000, being amount of principal of public debt purchased during fiscal year 1869 on this account	196, 590 00		By accrued interest on the amount of purchases in 1869	136, 392 56
	Balance to new account	672, 020 23			
		7, 397, 829 86			7, 397, 829 86
July 1, 1869	To 1 per cent. on the principal of the public debt on June 30, 1869, $2,588,452,213.94	25, 884, 522 14	July 1, 1869	By balance from last year	672, 020 23
June 30, 1870	To interest on $8,691,000, amount of redemption in 1869	521, 460 00	June 30, 1870	By amount of principal purchased, $28,151,900, estimated in gold	25, 893, 143 57
	To interest on $28,151,900, amount of principal of public debt purchased during fiscal year 1870 on this account	1, 254, 897 00		By accrued interest on account of purchases in 1870	351, 003 54
				By balance to new account	744, 711 80
		27, 660, 879 14			27, 660, 879 14
July 1, 1870	To balance from last year	744, 711 80	June 30, 1871	By amount of principal purchased, $29,936,250, estimated in gold	28, 694, 017 73
	To 1 per cent. on the principal of the public debt on June 30, 1870, $2,480,672,427.81	24, 806, 724 28		By accrued interest on account of purchases in 1871	367, 782 53
June 30, 1871	To interest on redemption of 1869, $8, 691, 000	521, 460 00		By balance to new account	257, 474 32
	To interest on redemption of 1870, $28, 151, 900	1, 689, 114 00			
	To interest on $29,936,250, amount of principal of public debt purchased during fiscal year 1871 on this account	1, 557, 264 50			
		29, 319, 274 58			29, 319, 274 58
July 1, 1871	To balance from last year	257, 474 32	June 30, 1872	By amount of principal purchased, $32,618,450, estimated in gold	32, 248, 645 22
	To 1 per cent. on the principal of the public debt on June 30, 1871, $2,353,211,332.32	23, 532, 113 32		By accrued interest on account of purchases in 1872	430, 908 38
June 30, 1872	To interest on redemption of 1869, $8,691,000	521, 460 00			
	To interest on redemption of 1870, $28,151,900	1, 689, 114 00			
	To interest on redemption of 1871, $29,936,250	1, 796, 175 00			
	To interest on redemption of $32,618,450, amount of principal of public debt purchased during fiscal year 1872 on this account	2, 059, 325 50			
	To balance to new account	2, 823, 891 46			
		32, 679, 553 60			32, 679, 553 60

July 1, 1872	To 1 per cent. on the principal of the public debt on June 30, 1872, $2,253,251,328.78	22,532,513 29	July 1, 1872	By balance from last year	2,823,891 46
June 30, 1873	To interest on redemption of 1869, $8,691,000	521,460 00	June 30, 1873	By amount of principal purchased, $28,678,000, estimated in gold	28,457,562 83
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By accrued interest on account of purchases in 1873	392,385 45
	To interest on redemption of 1871, $29,936,250	1,796,175 00			
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemption of $28,678,000, amount of principal of public debt purchased during fiscal year 1873 on this account	1,725,881 50			
	To balance to new account	1,451,588 95			
		31,673,839 74			31,673,839 74

July 1, 1873	To 1 per cent. on the principal of the public debt on June 30, 1873, $2,234,482,993.20	22,344,829 93	July 1, 1873	By balance from last year	1,451,588 95
June 30, 1874	To interest on redemption of 1869, $8,691,000	521,460 00	June 30, 1874	By amount of principal purchased, $12,936,450, estimated in gold	12,872,850 74
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By accrued interest on account of purchases in 1874	222,586 28
	To interest on redemption of 1871, $29,936,250	1,796,175 00		By balance	16,305,421 96
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of $12,936,450, amount of principal of public debt purchased during fiscal year 1874 on this account	823,082 00			
		30,852,447 93			30,852,447 93

July 1, 1874	To 1 per cent. on the principal of the public debt on June 30, 1874, $2,251,690,468.43	22,516,904 68	June 30, 1875	By amount of principal redeemed, estimated in gold	25,170,400 00
June 30, 1875	To interest on redemption of 1869, $8,691,000	521,460 00		By accrued interest on account of redemption in 1875	353,061 56
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By balance	5,996,039 62
	To interest on redemption of 1871, $29,936,250	1,796,175 00			
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of $25,170,400, amount of principal of public debt "paid" during fiscal year 1875 on this account	541,793 50			
		31,519,501 18			31,519,501 18

TABLE I.—*STATEMENT showing the CONDITION of the SINKING-FUND, &c.*—Continued.

THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.

Dr.			Cr.		
July 1, 1875	To 1 per cent. on the principal of the public debt on June 30, 1875, $2,232,284,531.95	$22,322,845 32	June 30, 1876	By amount of principal redeemed, estimated in gold	$18,444,050 00
June 30, 1876	To interest on redemption of 1869, $8,691,000	521,460 00		By accrued interest on account of redemption in 1876	257,517 91
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By amount of fractional currency redeemed	7,062,142 09
	To interest on redemption of 1871, $29,936,250	1,796,175 00		By amount of legal-tenders redeemed	5,999,296 00
	To interest on redemption of 1872, $32,618,450	1,957,107 00		By amount of certificates of indebtedness redeemed	678,000 00
	To interest on redemption of 1873, $28,678,000	1,720,680 00		By balance	1,143,769 82
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of 1875, $25,170,400	1,510,224 00			
	To interest on redemption of $32,183,488.09, amount of principal of public debt "paid" during fiscal year 1876 on this account	1,291,083 50			
		33,584,775 82			33,584,775 82
July 1, 1876	To 1 per cent. on the principal of the public debt on June 30, 1876, $2,180,395,067.15	21,803,950 67	June 30, 1877	By amount of principal redeemed, estimated in gold	447,500 00
June 30, 1877	To interest on redemption of 1869, $8,691,000	521,460 00		By accrued interest on account of redemption in 1877	5,776 52
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By amount of fractional currency redeemed	14,043,458 05
	To interest on redemption of 1871, $29,936,250	1,796,175 00		By amount of legal-tenders redeemed	10,007,952 00
	To interest on redemption of 1872, $32,618,450	1,957,107 00		By balance	9,225,146 63
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of 1875, $25,170,400	1,510,224 00			
	To interest on redemption of 1876, $32,183,488.09	1,931,009 28			
	To interest on redemption of $24,498,919.05, amount of principal of public debt "paid" during fiscal year 1877 on this account	24,026 25			
		33,729,833 20			33,729,833 20
July 1, 1877	To 1 per cent. on the principal of the public debt on June 30, 1877, $2,205,301,392.10	22,053,013 92	June 30, 1878	By amount of principal redeemed, estimated in gold	73,950 00
June 30, 1878	To interest on redemption of 1869, $8,691,000	521,460 00		By accrued interest on account of redemption in 1878	809 92
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By amount of fractional currency redeemed	3,855,368 57
	To interest on redemption of 1871, $29,936,250	1,796,175 00		By amount of legal-tenders redeemed	13,083,316 00
	To interest on redemption of 1872, $32,618,450	1,957,107 00		By balance	18,415,557 31
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of 1875, $25,170,400	1,510,224 00			
	To interest on redemption of 1876, $32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, $24,498,910.05	1,469,934 60			
	To interest on redemption of $17,012,634.57, amount of principal of public debt "paid" during fiscal year 1878 on this account	4,197 00			
		35,429,001 80			35,429,001 80

July 1, 1878	To 1 per cent. on the principal of the public debt on June 30, 1878, $2,256,205,892.53		22,562,058 93
June 30, 1879	To interest on redemption of 1869, $8,691.000		521,460 00
	To interest on redemption of 1870, $28,151,900		1,689,114 00
	To interest on redemption of 1871, $29,936,250		1,796,175 00
	To interest on redemption of 1872, $32,618,450		1,957,107 00
	To interest on redemption of 1873, $28,678,000		1,720,680 00
	To interest on redemption of 1874, $12,936,450		776,087 00
	To interest on redemption of 1875, $25,170,400		1,510,224 00
	To interest on redemption of 1876, $32,183,488.09		1,931,009 28
	To interest on redemption of 1877, $24,498,910.05		1,469,934 60
	To interest on redemption of 1878, $17,012,634.57		1,020,758 07
	To interest on redemption of $723,662.99, amount of principal of public debt "paid" during fiscal year 1879 on this account		996 75
			36,955,604 63
July 1, 1879	To 1 per cent. on the principal of the public debt on June 30, 1879, $2,349,567,482.04		23,495,674 82
June 30, 1880	To balance from fiscal year 1874	$16,305,421 96	
	To balance from fiscal year 1875	5,996,039 62	
	To balance from fiscal year 1876	1,143,769 82	
	To balance from fiscal year 1877	9,225,146 63	
	To balance from fiscal year 1878	18,415,557 31	
	To balance from fiscal year 1879	36,231,632 87	
			87,317,568 21
	To interest on redemption of 1869, $8,691,000		521,460 00
	To interest on redemption of 1870, $28,151,900		1,689,114 00
	To interest on redemption of 1871, $29,936,250		1,796,175 00
	To interest on redemptiod of 1872, $32,618,450		1,957,107 00
	To interest on redemption of 1873, $28,678,000		1,720,680 00
	To interest on redemption of 1874, $12,936,450		776,087 00
	To interest on redemption of 1875, $25,170,400		1,510,224 00
	To interest on redemption of 1876, $32,183,488.09		1,931,009 28
	To interest on redemption of 1877, $24,498,910.05		1,469,934 60
	To interest on redemption of 1878, $17,012,634.57		1,020,758 07
	To interest on redemption of 1879, $723,662.99		43,419 78
	To interest on redemption of $73,904,617.41, amount of principal of public debt "paid" during fiscal year 1880 on this account		2,203,806 45
			127,453,018 21

June 30, 1879	By amount of principal redeemed, estimated in gold	18,500 00
	By accrued interest on account of redemption in 1879	308 77
	By amount of fractional currency redeemed	705,162 99
	By balance	36,231,632 87
		36,955,604 63
June 30, 1880	By amount of principal redeemed in 1880	73,652,900 00
	By accrued interest on account of redemption in 1880	935,951 60
	By amount of premium paid	2,795,320 42
	By amount of fractional currency redeemed	251,717 41
	By balance	49,817,128 78
		127,453,018 21

TABLE I.—*STATEMENT showing the CONDITION of the SINKING-FUND, &c.*—Continued.

THE SECRETARY OF THE TREASURY IN ACCOUNT WITH THE SINKING-FUND.

Dr.			Cr.		
July 1, 1880	To balance from last year	$49,817,128 78	June 30, 1881	By amount of principal redeemed in 1881	$74,371,200 00
	To 1 per cent. on the principal of the public debt on June 30, 1880, $2,120,415,370.63	21,204,153 71		By accrued interest on account of redemption in 1881	707,421 61
June 30, 1881	To interest on redemption of 1869, $8,691,000	521,460 00		By amount of premium paid	1,061,248 78
	To interest on redemption of 1870, $28,151,000	1,689,114 00		By amount of fractional currency redeemed	109,001 05
	To interest on redemption of 1871, $29,936,250	1,796,175 00		By balance	16,305,873 47
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of 1875, $25,170,400	1,510,224 00			
	To interest on redemption of 1876, $32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, $24,498,910.05	1,469,934 60			
	To interest on redemption of 1878, $17,012,634.57	1,020,758 07			
	To interest on redemption of 1879, $723,662.99	43,419 78			
	To interest on redemption of 1880, $73,904,617.41	4,161,762 04			
	To interest on redemption of $74,480,351.05, amount of principal of public debt "paid" during fiscal year 1881 on this account	2,935,731 65			
		92,554,744 91			92,554,744 91
July 1, 1881	To balance from last year	16,305,873 47	June 30, 1882	By amount of principal redeemed in 1882	60,079,150 00
	To 1 per cent. on the principal of the public debt on June 30, 1881, $2,069,013,569.58	20,690,135 70		By accrued interest on account of redemption in 1882	612,039 53
June 30, 1882	To interest on redemptions prior to 1882	22,638,857 83		By amount of fractional currency redeemed	58,705 55
	To interest on redemption of $60,137,855.55, amount of principal of public debt "paid" during fiscal year 1882 on this account	1,576,337 23		By balance	461,309 15
		61,211,204 23			61,211,204 23
July 1, 1882	To balance from last year	461,309 15	June 30, 1883	By amount of principal redeemed in 1883	44,850,700 00
	To 1 per cent. on the principal of the public debt on June 30, 1882, $1,918,312,994.03	19,183,129 94		By accrued interest on account of redemption in 1883	329,761 48
June 30, 1883	To interest on redemptions prior to 1883	24,778,517 16		By amount of fractional currency redeemed	46,556 96
	To interest on redemption of $44,897,256.96, amount of principal of public debt "paid" during fiscal year 1883 on this account	1,427,378 90		By balance	623,316 71
		45,850,335 15			45,850,335 15

TABLE K.—*STATEMENT showing the ANNUAL APPROPRIATIONS made by CONGRESS for EACH FISCAL YEAR from 1876 to 1884, inclusive, together with the COIN VALUE of such APPROPRIATIONS computed upon the average price of gold for each year in question.*

	2d session 43d Congress. Fiscal year 1876.	1st session 44th Congress. Fiscal year 1877.	2d session 44th Congress. Fiscal year 1878.	1st and 2d sessions 45th Congress. Fiscal year 1879.	3d session 45th Congress, and 1st session 46th Congress. Fiscal year 1880.	2d session 46th Congress. Fiscal year 1881.	3d session 46th Congress. Fiscal year 1882.	1st session 47th Congress. Fiscal year 1883.	2d session 47th Congress. Fiscal year 1884.
To supply deficiencies for the service of the various branches of the government	$2, 387, 372 38	$834, 695 66	$2, 547, 186 31	$15, 213, 259 21	$4, 633, 824 55	$6, 118, 085 10	$5, 110, 862 39	$9, 853, 869 30	$2, 832, 680 04
For legislative, executive, and judicial expenses of the government	16, 038, 699 49	16, 057, 020 82	15, 756, 774 05	15, 868, 694 50	16, 136, 230 31	16, 532, 008 93	17, 797, 397 61	20, 322, 907 65	20, 763, 842 55
For sundry civil expenses of the government	29, 459, 853 02	15, 895, 065 58	17, 079, 256 19	24, 968, 589 68	19, 724, 868 56	22, 503, 508 23	22, 011, 222 87	25, 425, 479 45	23, 713, 404 22
For support of the Army	27, 933, 830 00	27, 621, 867 90	.....	51, 279, 679 39	26, 797, 300 00	26, 425, 800 00	26, 687, 800 00	27, 032, 099 18	24, 681, 250 00
For the naval service	17, 001, 306 90	12, 741, 790 90	13, 539, 932 90	14, 153, 431 70	14, 028, 468 95	14, 405, 797 70	14, 566, 037 55	14, 903, 558 98	15, 954, 247 23
For the Indian service	5, 425, 627 00	4, 567, 017 63	4, 827, 665 69	4, 734, 875 72	4, 713, 478 58	4, 657, 262 72	4, 587, 866 80	5, 219, 603 91	5, 388, 655 91
For rivers and harbors	6, 648, 517 50	5, 015, 000 00	.....	8, 322, 700 00	9, 577, 494 61	8, 976, 500 00	11, 451, 300 00	18, 988, 875 00	.....
For forts and fortifications	850, 000 00	315, 000 00	275, 000 00	275, 000 00	275, 000 00	550, 000 00	575, 000 00	375, 000 00	670, 000 00
For support of Military Academy	364, 740 00	290, 065 00	286, 604 00	292, 805 00	319, 547 33	316, 234 28	322, 435 37	335, 557 04	318, 657 50
For service of Post-Office Department	8, 376, 205 00	5, 927, 498 00	2, 939, 725 00	4, 222, 274 72	5, 872, 376 10	3, 883, 420 00	2, 152, 258 00	1, 902, 177 90	Indefinite.
For invalid and other pensions, including deficiencies	30, 000, 000 00	29, 533, 500 00	28, 533, 000 00	29, 371, 574 00	56, 233, 200 00	41, 644, 000 00	68, 282, 306 68	116, 000, 000 00	86, 575, 000 00
For consular and diplomatic service	1, 374, 985 00	1, 188, 797 50	1. 146, 747 50	1, 087, 535 00	1, 097, 735 00	1, 180, 335 00	1, 191, 435 00	1, 256, 655 00	1, 296, 255 00
For service of Agricultural Department	.....	.....	.....	.....	.....	253, 300 00	335, 500 00	427, 280 00	405, 640 00
For expenses of the District of Columbia	.....	.....	.....	.....	.....	3, 425, 257 35	3, 379, 571 44	3, 496, 060 47	3, 505, 494 97
For miscellaneous	1, 853, 804 52	4, 134, 691 93	1, 425, 091 49	2, 226, 390 29	2, 995, 123 77	4, 959, 332 01	1, 128, 006 15	5, 888, 993 69	1, 806, 438 75
Totals	147, 714, 940 81	124, 122, 010 92	88, 356, 983 13	172, 016, 809 21	162, 404, 647 76	155, 830, 841 32	179, 578, 999 86	251, 428, 117 57	187, 911, 566 17
Coin value of one dollar paper currency	87. 8	92. 7	97. 6	99. 8	100	100	100	100	100
Coin value of amount appropriated	129, 693, 718 03	115, 061, 104 12	86, 236, 415 53	171, 672, 775 59	162, 404, 647 76	155, 830, 841 32	179, 578, 999 86	251, 428, 117 57	187, 911, 566 17

TABLE L.—*STATEMENT showing the PURCHASE of BONDS on account of the SINKING-FUND during each fiscal year from its institution in May,* 1869, *to and including June* 30, 1883.

Year ended—	Principal redeemed.	Premium paid.	Net cost in currency.	Net cost estimated in gold.	Interest due at close of fiscal year.	Accrued interest paid in coin.	Balance of interest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862	$1, 621, 000 00	$253, 822 84	$1, 874, 822 84	$1, 349, 970 02	$16, 210 00	$7, 384 60	$8, 825 40
Five-twenties of March, 1864	70, 000 00	11, 725 00	81, 725 00	57, 552 82	700 00	218 63	481 37
Five-twenties of June, 1864	1, 051, 000 00	161, 946 45	1, 212, 946 45	873, 205 61	10, 510 00	1, 470 42	9, 039 58
Five-twenties of 1865	465, 000 00	74, 969 00	539, 969 00	387, 566 28	4, 650 00	2, 683 54	1, 966 46
Consols, 1865	461, 000 00	73, 736 80	534, 736 80	387, 903 26	13, 830 00	429 04	13, 400 96
Consols, 1867	4, 718, 000 00	749, 208 08	5, 467, 208 08	3, 948, 586 11	141, 540 00	116, 032 35	25, 507 65
Consols, 1868	305, 000 00	49, 442 50	354, 442 50	256, 653 20	9, 150 00	8, 173 98	976 02
Total	8, 691, 000 00	1, 374, 850 67	10, 065, 850 67	7, 261, 437 30	196, 590 00	136, 392 56	60, 197 44
JUNE 30 1870.							
Five-twenties of 1862	3, 542, 050 00	493, 479 42	4, 035, 529 42	3, 263, 099 51	160, 919 50	45, 994 49	114, 925 01
Five twenties of March, 1864	85, 000 00	15, 742 87	100, 742 87	75, 658 54	5, 350 00	1, 080 99	4, 269 01
Five-twenties of June, 1864	3, 971, 400 00	506, 189 91	4, 477, 589 91	3, 647, 628 29	165, 834 00	49, 946 00	115, 888 00
Five-twenties of 1865	2, 790, 250 00	361, 735 43	3, 151, 985 43	2, 606, 636 20	105, 257 50	37, 113 53	68, 143 97
Consols, 1865	11, 532, 150 00	1, 454, 778 37	12, 986, 928 37	10, 681, 736 97	495, 421 50	145, 518 29	349, 903 21
Consols, 1867	5, 882, 550 00	861, 763 73	6, 744, 313 73	5, 309, 810 90	302, 734 50	66, 111 51	236, 622 99
Consols, 1868	348, 500 00	53, 363 95	401, 863 95	308, 573 16	19, 380 00	5, 238 73	14, 141 27
Total	28, 151, 900 00	3, 747, 053 68	31, 898, 953 68	25, 893, 143 57	1, 254, 897 00	351, 003 54	903, 893 46
JUNE 30, 1871.							
Five-twenties of 1862	2, 792, 950 00	227, 607 56	3, 020, 557 56	2, 680, 209 05	145, 975 00	36, 657 80	109, 317 20
Five-twenties of March, 1864	29, 500 00	2, 277 20	31, 777 20	28, 590 88	1, 240 00	388 35	851 65
Five-twenties of June, 1864	3, 967, 350 00	340, 529 63	4, 307, 879 63	3, 847, 182 42	201, 375 00	51, 703 46	149, 671 54
Five-twenties of 1865	6, 768, 600 00	574, 923 00	7, 343, 523 00	6, 525, 231 42	331, 933 50	92, 259 58	239, 673 92
Consols, 1865	10, 222, 200 00	850, 949 79	11, 073, 149 79	9, 762, 387 78	522, 117 00	109, 455 28	412, 661 72
Consols, 1867	6, 103, 050 00	541, 559 41	6, 644, 609 41	5, 800, 618 37	351, 528 00	76, 745 93	274, 782 07
Consols, 1868	52, 600 00	4, 784 61	57, 384 61	49, 797 81	3, 096 00	572 13	2, 523 87
Total	29, 936, 250 00	2, 542, 631 20	32, 478, 881 20	28, 694, 017 73	1, 557, 264 50	367, 782 53	1, 189, 481 97

JUNE 30, 1872.							
Five-twenties of 1862	6,417,850 00	764,055 21	7,181,905 21	6,345,391 98	427,849 00	75,179 43	352,669 57
Five-twenties of March, 1864	127,100 00	14,959 03	142,059 03	126,123 46	8,894 00	1,338 70	7,555 30
Five-twenties of June, 1864	3,604,650 00	438,656 16	4,043,306 16	3,573,223 63	246,001 50	57,449 80	188,551 70
Five-twenties of 1865	3,635,200 00	436,838 70	4,072,038 70	3,594,747 85	246,562 00	37,817 37	208,744 63
Consols, 1865	11,788,900 00	1,436,989 46	13,225,889 46	11,660,785 89	707,334 00	149,248 21	558,085 79
Consols, 1867	6,958,900 00	833,600 15	7,792,500 15	6,863,777 39	417,534 00	108,487 92	309,046 08
Consols, 1868	85,850 00	9,951 63	95,801 63	84,595 02	5,151 00	1,386 95	3,764 05
Total	32,618,450 00	3,935,050 34	36,553,500 34	32,248,645 22	2,059,325 50	430,908 38	1,628,417 12
JUNE 30, 1873.							
Five-twenties of 1862	7,137,100 00	925,783 87	8,062,883 87	7,089,542 58	431,450 50	101,960 57	329,489 93
Five-twenties of March, 1864	50,000 00	7,372 50	57,372 50	49,780 91	3,500 00	813 70	2,686 30
Five-twenties of June, 1864	3,741,150 00	480,684 37	4,221,834 37	3,715,211 22	223,270 50	42,216 46	181,054 04
Five-twenties of 1865	1,959,850 00	250,635 93	2,210,485 93	1,943,488 93	120,266 50	23,744 47	96,522 03
Consols, 1865	10,768,250 00	1,371,187 17	12,139,437 17	10,668,617 09	646,095 00	145,069 34	501,025 66
Consols, 1867	4,402,100 00	553,610 89	4,955,710 89	4,373,781 76	264,126 00	69,632 51	194,493 49
Consols, 1868	619,550 00	81,983 44	701,533 44	617,140 34	37,173 00	8,948 40	28,224 60
Total	28,678,000 00	3,671,258 17	32,349,258 17	28,457,562 83	1,725,881 50	392,385 45	1,333,496 05
JUNE 30, 1874.							
Five-twenties of 1862	1,421,700 00	161,219 79	1,582,919 79	1,415,391 05	99,519 00	31,743 95	67,775 05
Five-twenties of June, 1864	2,020,550 00	218,457 39	2,239,007 39	2,012,051 32	141,438 50	48,013 46	93,425 04
Five-twenties of 1865	1,247,250 00	135,577 95	1,382,827 95	1,241,571 69	87,307 50	29,348 19	57,959 31
Consols, 1865	3,393,650 00	360,964 62	3,754,614 62	3,374,934 42	203,619 00	46,489 33	157,129 67
Consols, 1867	4,051,000 00	432,348 18	4,483,348 18	4,029,975 86	243,060 00	55,976 97	187,083 03
Consols, 1868	802,300 00	86,505 62	888,805 62	798,926 40	48,138 00	11,014 38	37,123 62
Total	12,936,450 00	1,395,073 55	14,331,523 55	12,872,850 74	823,082 00	222,586 28	600,495 72
JUNE 30, 1875.							
Five-twenties of 1862	25,170,400 00	.....	.....	25,170,400 00	541,973 50	353,061 56	188,911 94
JUNE 30, 1876.							
Five-twenties of 1862	5,785,200 00	.....	.....	5,785,200 00	404,964 00	54,745 72	350,218 28
Five-twenties of June, 1864	10,869,600 00	.....	.....	10,869,600 00	760,872 00	171,966 33	588,905 67
Five-twenties of 1865	1,789,250 00	.....	.....	1,789,250 00	125,247 50	30,805 86	94,441 64
Total	18,444,050 00	.....	.....	18,444,050 00	1,291,083 50	257,517 91	1,033,565 59

TABLE L.—*STATEMENT showing the PURCHASE of BONDS on account of the SINKING-FUND, &c.*—Continued.

Year ended—	Principal redeemed.	Premium paid.	Net cost in currency.	Net cost estimated in gold.	Interest due at close of fiscal year.	Accrued interest paid in coin.	Balance of interest due at close of fiscal year.
JUNE 30, 1877.							
Five-twenties of 1862	$81,200 00	.....	.....	$81,200 00	$4,352 25	$1,181 67	$3,170 58
Five-twenties of June, 1864	178,900 00	.....	.....	178,900 00	9,943 50	1,323 60	8,619 90
Five-twenties of 1865	180,350 00	.....	.....	180,350 00	9,519 00	3,141 08	6,377 92
Consols, 1865	6,050 00	.....	.....	6,050 00	181 50	108 97	72 53
Consols, 1867	1,000 00	.....	.....	1,000 00	30 00	21 20	8 80
Total	447,500 00	.....	.....	447,500 00	24,026 25	5,776 52	18,249 73
JUNE 30, 1878.							
Five-twenties of 1862	17,900 00	.....	.....	17,900 00	966 00	192 65	773 35
Five-twenties of June, 1864	15,900 00	.....	.....	15,900 00	834 00	78 41	755 59
Five-twenties of 1865	2,350 00	.....	.....	2,350 00	129 00	40 92	88 08
Consols, 1865	23,600 00	.....	.....	23,600 00	1,416 00	273 35	1,142 65
Consols, 1867	5,700 00	.....	.....	5,700 00	342 00	134 76	207 24
Consols, 1868	8,500 00	.....	.....	8,500 00	510 00	89 83	420 17
Total	73,950 00	.....	.....	73,950 00	4,197 00	809 92	3,387 08
JUNE 30, 1879.							
Five-twenties of 1862	2,650 00	.....	.....	2,650 00	165 75	40 35	125 40
Five-twenties of June, 1864	3,150 00	.....	.....	3,150 00	94 50	18 53	75 97
Five-twenties of 1865	1,850 00	.....	.....	1,850 00	85 50	41 22	44 28
Consols, 1865	1,700 00	.....	.....	1,700 00	102 00	41 49	60 51
Consols, 1867	9,050 00	.....	.....	9,050 00	543 00	166 62	376 38
Consols, 1868	100 00	.....	.....	100 00	6 00	56 00	5 44
Total	18,500 00	.....	.....	18,500 00	996 75	308 77	687 98
JUNE 30, 1880.							
Five-twenties of 1862	100 00	.....	.....	100 00	4 00	67	3 33
Five-twenties of June, 1864	100 00	.....	.....	100 00	4 00	49	3 51
Five-twenties of 1865	250 00	.....	.....	250 00	14 50	5 85	8 65
Ten-forties of 1864	676,050 00	.....	.....	676,050 00	28,168 75	12,872 65	15,296 10
Loan of February, 1861	2,837,000 00	$74,161 95	.....	2,911,161 95	85,110 00	47,540 20	37,569 80
Loan of July and August, 1861	32,064,250 00	1,376,085 04	.....	33,440,335 04	1,165,807 50	518,148 79	647,658 71
Loan of March, 1863	12,797,150 00	549,035 18	.....	13,346,185 18	484,747 50	213,179 29	271,568 21
Oregon war debt	202,550 00	8,273 02	.....	210,823 02	9,787 50	3,662 56	6,124 94
Funded loan of 1881	23,575,450 00	662,206 97	.....	24,237,656 97	415,162 70	130,349 36	284,813 34
Funded loan of 1907	1,500,000 00	125,558 26	.....	1,625,558 26	15,000 00	10,191 74	4,808 26
Total	73,652,900 00	2,795,320 42	.....	76,448,220 42	2,203,806 45	935,951 60	1,267,854 85

JUNE 30, 1881.							
Five-twenties of June, 1864	50 00	.....	.....	50 00	3 50	25	3 25
Five-twenties of 1865	100 00	.....	.....	100 00	7 00	1 74	5 26
Five-twenties of 1862	3,000 00	.....	.....	3,000 00	210 00	80 22	129 78
Loan of February, 1861	7,775,000 00	51,277 58	.....	7,826,277 58	462,395 00	160,072 88	302,317 12
Loan of July and August, 1861	16,712,450 00	488,876 11	.....	17,201,326 11	1,002,747 00	200,043 95	802,703 05
Loan of March, 1863	7,057,100 00	199,514 62	.....	7,256,614 62	361,315 50	83,330 51	277,984 99
Oregon war debt	54,250 00	1,408 65	.....	55,658 65	2,584 50	551 11	2,033 39
Funded loan of 1881	42,769,400 00	320,171 82	.....	43,089,571 82	1,106,474 15	263,342 94	843,131 21
Total	74,371,350 00	1,061,248 78	.....	75,432,598 78	2,935,731 65	707,423 60	2,228,308 05
JUNE 30, 1882.							
Loan of July and August, 1861, continued at 3½ per cent	55,215,850 00	.....	.....	55,215,850 00	1,368,894 64	579,493 12	789,401 50
Loan of March, 1863, continued at 3½ per cent	2,637,850 00	.....	.....	2,637,850 00	91,701 75	25,771 80	65,929 95
Funded loan of 1881, continued at 3½ per cent	1,000 00	.....	.....	1,000 00	23 33	2 78	20 55
Funded load of 1881	2,224,450 00	.....	.....	2,224,450 00	115,717 53	6,771 83	108,945 70
Total	60,079,150 00	.....	.....	60,079,150 00	1,576,337 23	612,039 53	964,297 70
JUNE 30, 1883.							
Five-twenties of 1862	100 00	.....	.....	100 00	5 50	14 18	8 68
Funded loan of 1881	41,300 00	.....	.....	41,300 00	1,716 66	138 13	1,578 53
Loan of July and August, 1861, continued at 3½ per cent	661,750 00	.....	.....	661,750 00	20,760 25	5,293 40	15,466 85
Loan of March, 1863, continued at 3½ per cent	34,128,150 00	.....	.....	34,128,150 00	1,171,034 37	186,913 66	984,120 71
Funded loan of 1881, continued at 3½ per cent	10,019,400 00	.....	.....	10,019,400 00	233,862 12	137,402 11	96,460 01
Total	44,850,700 00	.....	.....	44,850,700 00	1,427,378 90	329,761 48	1,097,617 42
Grand total	438,120,550 00	20,522,486 81	157,677,967 61	436,392,726 59	17,022,571 73	5,103,709 63	12,518,862 10

TABLE M.—*STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, June* 30, 1883.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
For detailed information in regard to the earlier loans embraced under this head, see Finance Report for 1876.	.....	On demand ...	5 and 6 per cent.	.....	Indefinite.....	.....	$57, 665 00
TREASURY NOTES PRIOR TO 1846.							
Acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 2, 1839 (5 Statutes, 323); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614).	1 and 2 years.	1 and 2 years from date.	$\frac{1}{10}$ of 1 to 6 per cent.	Par.....	$51, 000, 000 00	$47, 002, 900 00	82, 525 35
TREASURY NOTES OF 1846.							
Act of July 22, 1846 (9 Statutes, 39).....	1 year	One year from date.	$\frac{1}{10}$ of 1 to $5\frac{2}{5}$ per cent.	Par.....	10, 000, 000 00	7, 687, 800 00	5, 900 00
MEXICAN INDEMNITY.							
Act of August 10, 1846 (9 Statutes, 94).....	5 years.....	5 years from date.	5 per cent ..	Par.....	320, 000 00	303, 573 92	1, 104 91
TREASURY NOTES OF 1847.							
Act of January 28, 1847 (9 Statutes, 118).....	1 and 2 years.	1 and 2 years from date.	$5\frac{2}{5}$ and 6 per cent.	Par.....	23, 000, 000 00	*26, 122, 100 00	950 00
LOAN OF 1847.							
Act of January 28, 1847 (9 Statutes, 118).....	20 years.....	January 1, 1868	6 per cent...	$1\frac{1}{4}$ to 2 per cent. prem'm.	23, 000, 000 00	†28, 230, 350 00	1, 250 00
BOUNTY-LAND SCRIP.							
Act of February 11, 1847 (9 Statutes, 125).....	Indefinite...	At the pleasure of the government.	6 per cent...	Par.....	Indefinite.....	233, 075 00	3, 175 00
TEXAN INDEMNITY STOCK.							
Act of September 9, 1850 (9 Statutes, 447).....	14 years.....	January 1, 1865	5 per cent...	Par.....	10, 000, 000 00	5, 000, 000 00	20, 000 00
TREASURY NOTES OF 1857.							
Act of December 23, 1857 (11 Statutes, 257).....	1 year.....	1 year from date.	3 to 6 per cent.	Par.....	Indefinite.....	52, 778, 900 00	1, 700 00
LOAN OF 1858.							
Act of June 14, 1858 (11 Statutes, 365).....	15 years.....	January 1, 1874	5 per cent...	Average prem'm of $3\frac{59}{100}$.	20, 000, 000 00	20, 000, 000 00	7, 000 00

LOAN OF 1860.							
Act of June 22, 1860 (12 Statutes, 79)	10 years	January 1, 1871	5 per cent	Par to $1\frac{45}{100}$ per ct. pr'm.	21,000,000 00	7,022,000 00	10,000 00
LOAN OF FEBRUARY, 1861 (1881s).							
Act of February 8, 1861 (12 Statutes, 129)	10 or 20 years	Dec. 31, 1880	6 per cent	(Av.)89.03	25,000,000 00	18,415,000 00	64,000 00
TREASURY NOTES OF 1861.							
Act of March 2, 1861 (12 Statutes, 178)	60 days or 2 years.	60 days or 2 years after date.	6 per cent	Par to $1\frac{27}{100}$ per ct. pr'm.	Indefinite	35,364,450 00	3,000 00
OREGON WAR DEBT.							
Act of March 2, 1861 (12 Statutes, 198)	20 years	July 1, 1881	6 per cent	Par	2,800,000 00	1,090,850 00	7,500 00
LOAN OF JULY AND AUGUST, 1861.							
The act of July 17, 1861 (12 Statutes, 259), authorized the issue of $250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861 (12 Statutes, 313), authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7.30 notes issued under the act of July 17, 1861.	20 years	After June 30, 1881.	6 per cent	Par	250,000,000 00	189,321,350 00	412,700 00
LOAN OF JULY AND AUGUST, 1861.							
Continued at $3\frac{1}{2}$ per cent. interest, and redeemable at the pleasure of the government.	Indefinite	At the pleasure of the government.	$3\frac{1}{2}$ per cent	Par			821,100 00
OLD DEMAND-NOTES.							
Acts of July 17, 1861 (12 Statutes, 259); August 5, 1861 (12 Statutes, 313); February 12, 1862 (12 Statutes, 338).	Indefinite	On demand	None	Par	60,000,000 00	*60,030,000 00	58,985 00
SEVEN-THIRTIES OF 1861.							
Act of July 17, 1861 (12 Statutes, 259)	3 years	Aug. 19 and Oct. 1, 1864.	$7\frac{3}{10}$ per cent	Av. pre. of $\frac{465}{1000}$.	Indefinite	139,999,750 00	16,250 00
FIVE-TWENTIES OF 1862.							
Acts of February 25, 1862 (12 Statutes, 345); March 3, 1864 (13 Statutes, 13), and January 28, 1865 (13 Statutes, 425).	5 or 20 years	May 1, 1867	6 per cent	Av. pre. of $\frac{355}{1000}$.	515,000,000 00	514,771,600 00	359,600 00

* Including reissues.

† Including conversion of Treasury notes.

TABLE M.—*STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LEGAL-TENDER NOTES.							
The act of February 25, 1862 (12 Statutes, 345), authorized the issue of $150,000,000 United States notes, not bearing interest, payable to bearer, at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, $50,000,000 to be applied to the redemption of demand-notes authorized by the act of July 17, 1861; these notes to be a legal tender in payment of all debts, public and private, within the United States, except duties on imports and interest on the public debt, and to be exchangeable for six per cent. United States bonds. The act of July 11, 1862 (12 Statutes, 532), authorized an additional issue of $150,000,000 of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than $35,000,000 of a lower denomination than five dollars; these notes to be a legal tender as before authorized. The act of March 3, 1863 (12 Statutes, 710), authorized an additional issue of $150,000,000 of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender as before authorized. The same act limited the time in which Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of $100,000,000 authorized by the resolution of January 17, 1863 (12 Statutes, 822).	Indefinite...	On demand ...	None	Par.....	$450,000,000 00	.....	$346,681,016 00
TEMPORARY LOAN.							
Acts of February 25, 1862 (12 Statutes, 346), March 17, 1862 (12 Statutes, 370), July 11, 1862 (12 Statutes, 532), and June 30, 1864 (13 Statutes, 218).	Indefinite...	After ten days' notice.	4, 5, and 6 per cent.	Par.....	150,000,000 00	*$716,099,247 16	2,960 00
CERTIFICATES OF INDEBTEDNESS.							
Acts of March 1, 1862 (12 Statutes, 352), May 17, 1862 (12 Statutes, 370), and March 3, 1863 (12 Statutes, 710).	1 year	1 year after date.	6 per cent...	Par.....	No limit	561,753,241 65	4,000 00
FRACTIONAL CURRENCY.							
Acts of July 17, 1862 (12 Statutes, 592), March 3, 1863 (12 Statutes, 711), and June 30, 1864 (13 Statutes, 220).	Indefinite...	On presentation.	None	Par.....	50,000,000 00	*368,720,079 51	7,000,690 81

LOAN OF 1863.							
The act of March 3, 1863 (12 Statutes, 709), authorized a loan of $900,000,000, and the issue of bonds, with interest not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864 (13 Statutes, 219), repeals the above authority except as to the $75,000,000 of bonds already advertised for.	17 years	July 1, 1881	6 per cent	Average premium of $4\frac{453}{1000}$.	75,000,000 00	75,000,000 00	98,050 00
Bonds of this loan continued at $3\frac{1}{2}$ per cent. interest, and redeemable at the pleasure of the government.	Indefinite	At the pleasure of the government.	$3\frac{1}{2}$ per cent	Par			460,300 00
ONE-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	1 year	1 year after date.	5 per cent	Par	400,000,000 00	44,520,000 00	40,665 00
TWO-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	2 years	2 years after date.	5 per cent	Par	400,000,000 00	166,480,000 00	31,100 00
GOLD-CERTIFICATES.							
Act of March 3, 1863 (12 Statutes, 711)	Indefinite	On demand	None	Par	Indefinite		82,378,640 00
COMPOUND-INTEREST NOTES.							
Acts of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 218).	3 years	3 years from date.	6 per cent. compound.	Par	400,000,000 00	266,595,440 00	213,620 00
TEN-FORTIES OF 1864.							
Act of March 3, 1864 (13 Statutes, 13)	10 or 40 years	March 1, 1874	5 per cent	Par to 7 per c't prem.	200,000,000 00	196,118,300 00	251,150 00
FIVE-TWENTIES OF JUNE, 1864.							
Act of June 30, 1864 (13 Statutes, 218)	5 or 20 years	Nov. 1, 1869	6 per cent	Av. prem. of $2\frac{531}{1000}$.	400,000,000 00	125,561,300 00	50,400 00
SEVEN-THIRTIES OF 1864 AND 1865.							
Acts of June 30, 1864 (13 Statutes, 218), January 28, 1865 (13 Statutes, 425), and March 3, 1865 (13 Statutes, 468).	3 years	Aug. 15, 1867 June 15, 1868 July 15, 1868	$7\frac{3}{10}$ per c't.	Av. prem. of $\frac{38}{1000}$.	800,000,000 00	829,992,500 00	137,150 00
NAVY PENSION FUND.							
The act of July 1, 1864 (13 Statutes, 414), authorized the Secretary of the Navy to invest in registered securities of the United States so much of the Navy pension fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868 (15 Statutes, 170), fixed the interest on this fund at 3 per centum per annum in lawful money and confined its use to the payment of naval pensions exclusively.	Indefinite	Indefinite	3 per cent	Par	Indefinite	14,000,000 00	14,000,000 00

* Including reissues.

TABLE M.—*STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
FIVE-TWENTIES OF 1865.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	Nov. 1, 1870 ...	6 per cent...	Av. prem. of $2\frac{547}{1000}$	Indefinite.....	$203,327,250 00	$61,150 00
CONSOLS OF 1865.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1870 ...	6 per cent...	Av. prem. of $3\frac{691}{1000}$	Indefinite	332,998,950 00	342,000 00
CONSOLS OF 1867.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1872...	6 per cent...	Av. prem. of $1\frac{62}{100}$	Indefinite.....	379,618,000 00	727,050 00
CONSOLS OF 1868.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1873...	6 per cent...	Av. prem. of $\frac{45}{1000}$	Indefinite.....	42,539,350 00	118,850 00
THREE-PER-CENT. CERTIFICATES.							
Acts of March 2, 1867 (14 Statutes, 558), and July 25, 1868 (15 Statutes, 183).	Indefinite...	On demand ...	3 per cent...	Par.....	$75,000,000 00	*85,155,000 00	5,000 00
FIVE-PER-CENT. LOAN OF 1881.							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents of standard value. The act of March 3, 1875 (18 Statutes, 466), directs the Secretary of the Treasury to issue bonds of the character and description set out in the act of July 14, 1870 (16 Statutes, 272), to James B. Eads or his legal representatives in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money.							

The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of $200,000,000 at 5 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871 (16 Statutes, 399), increases the amount of 5 percents to $500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly. The act of December 17, 1873 (18 Statutes, 1), authorized the issue of an equal amount of bonds of the loan of 1858, which the holders thereof may, on or before February 1, 1874, elect to exchange for the bonds of this loan.	10 years....	May 1, 1881 ...	5 per cent...	Par.....		517,994,150 00	411,250 00
FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (REFUNDING.)							
The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of $300,000,000 at 4½ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.	15 years	Sept. 1, 1891 ...	4½ per cent..	Par.....		185,000,000 00	185,000,000 00
					$1 500,000,000 00		
FOUR-PER-CENT. LOAN OF 1907. (REFUNDING.)							
The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of $1,000,000,000 at 4 per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after thirty years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to au-	30 years.....	July 1, 1907...	4 per cent...	Par to one-half per cent. premium.		708,980,800 00	707,086,300 00

TABLE M.—*STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
thorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. See Refunding Certificates, page 36.							
FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891.—(RESUMPTION).							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	15 years.....	Sept. 1, 1891...	4½ per cent..	Par to one and one-half per cent. premium.	Indefinite.....	$65,000,000 00	$65,000,000 00
FOUR-PER-CENT. LOAN OF 1907.—(RESUMPTION).							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	30 years.....	July 1, 1907...	4 per cent ..	Par	Indefinite.....	30,500,000 00	30,500,000 00
CERTIFICATES OF DEPOSIT.							
The act of June 8, 1872 (17 Statutes, 336), authorizes the deposit of United States notes without interest by banking associations in sums not less than $10,000, and the issue of certificates therefor in denominations of not less than $5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the	Indefinite...	On demand ...	None	Par	No limit	64,780,000 00	13,375,000 00

settlement of clearing-house balances at the place, where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.							
SILVER CERTIFICATES.							
The act of February 28, 1878 (20 Statutes, 26, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than ten dollars and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued.	Indefinite...	On demand ...	None	Par.....	No limit	.....	88, 616, 831 00
REFUNDING CERTIFICATES.							
The act of February 26, 1879 (20 Statutes, 321), authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at any time, with accrued interest, into the four per centum bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.	Indefinite...	Convertible into 4 per cent. bonds.	4 per cent...	Par.....	No limit	40, 012, 750 00	355, 900 00
FUNDED LOAN OF 1881, CONTINUED AT THREE AND ONE-HALF PER CENT.							
These bonds were issued in exchange for five per cent. bonds of the funded loan of 1881, by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	3½ per cent..	Par.....	.....	.....	35, 083, 900 00
LOAN OF JULY 12, 1882.							
These bonds were issued in exchange for the five and six per cent. bonds which had been previously continued at three and one-half per cent., by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	3 per cent...	Par.....	.....	.....	304, 204, 350 00
							1, 884, 171, 728 07

TABLE N.—*STATEMENT of 30-YEAR 6 PER CENT. BONDS (interest payable January and July) ISSUED to the several PACIFIC RAILWAY COMPANIES under the acts of July 1, 1862 (12 Statutes, 492), and July 2, 1864 (13 Statutes, 359).*

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.
On January 1, 1876:						
Central Pacific	$25, 885, 120 00	$13, 027, 697 67	$776, 553 60	$11, 804, 251 27	$1, 191, 765 86	$10, 612, 485 41
Kansas Pacific	6, 303, 000 00	3, 103, 893 09	189, 090 00	3, 292, 983 09	1, 440, 664 84	1, 852, 318 25
Union Pacific	27, 236, 512 00	11, 884, 324 65	817, 095 36	12, 701, 420 01	3, 943, 715 65	8, 757, 704 36
Central Branch Union Pacific	1, 600, 000 00	781, 808 26	48, 000 00	829, 808 26	44, 408 05	785, 400 21
Western Pacific	1, 970, 560 00	722, 380 14	59, 116 80	781, 496 94	9, 367 00	772, 129 94
Sioux City and Pacific	1, 628, 320 00	682, 703 89	48, 849 60	731, 553 49	39, 005 96	692, 547 53
	64, 623, 512 00	28, 202, 807 70	1, 938, 705 36	30, 141, 513 06	6, 668, 927 36	23, 472, 585 70
On July 1, 1876:						
Central Pacific	25, 885, 120 00	11, 804, 251 27	776, 553 60	12, 580, 804 87	1, 231, 213 76	11, 349, 591 11
Kansas Pacific	6, 303, 000 00	3, 292, 983 09	189, 090 00	3, 482, 073 09	1, 448, 327 39	2, 033, 745 70
Union Pacific	27, 236, 512 00	12, 701, 420 01	817, 095 36	13, 518, 515 37	4, 079, 704 77	9, 438, 810 60
Central Branch Union Pacific	1, 600, 000 00	829, 808 26	48, 000 00	877, 808 26	44, 408 05	833, 400 21
Western Pacific	1, 970, 560 00	781, 496 94	59, 116 80	840, 613 74	9, 367 00	831, 246 74
Sioux City and Pacific	1, 628, 320 00	731, 553 49	48, 849 60	780, 403 09	39, 470 28	740, 932 81
	64, 623, 512 00	30, 141, 513 06	1, 938, 705 36	32, 080, 218 42	6, 852, 491 25	25, 227, 727 17
On January 1, 1877:						
Central Pacific	25, 885, 120 00	12, 580, 804 87	776, 553 60	13, 357, 358 47	1, 268, 672 12	12, 088, 686 35
Kansas Pacific	6, 303, 000 00	3, 482, 073 09	189, 090 00	3, 671, 163 09	1, 515, 718 49	2, 155, 444 60
Union Pacific	27, 236, 512 00	13, 518, 515 37	817, 095 36	14, 335, 610 73	4, 126, 871 52	10, 208, 739 21
Central Branch Union Pacific	1, 600, 000 00	877, 808 26	48, 000 00	925, 808 26	44, 408 05	881, 400 21
Western Pacific	1, 970, 560 00	840, 613 74	59, 116 80	899, 730 54	9, 367 00	890, 363 54
Sioux City and Pacific	1, 628, 320 00	780, 403 09	48, 849 60	829, 252 69	39, 440 28	789, 782 41
	64, 623, 512 00	32, 080, 218 42	1, 938, 705 36	34, 018, 923 78	7, 004, 507 46	27, 014, 416 32

On July 1, 1877:						
Central Pacific	25,885,120 00	13,357,358 47	776,553 00	14,133,912 07	2,065,324 01	12,068,588 06
Kansas Pacific	9,303,000 00	3.671,163 09	189,090 00	3,860,253 09	1,531,680 06	2,328,573 03
Union Pacific	27,263,512 00	14,335,610 73	817,095 36	15,152,706 09	4,787,041 67	10,365,664 42
Central Branch Union Pacific	1,600,000 00	925,808 26	48,000 00	973,808 26	58,498 35	915,309 91
Western Pacific	1,970,500 00	899,730 54	59,116 80	958,847 34	9,367 00	949,480 34
Sioux City and Pacific	1,628,320 00	829,252 69	48,849 60	878,102 29	62,578 00	815,523 49
	94,623,512 00	34,018,923 78	1,938,705 36	34,957,629 14	8,514,489 89	27,443,139 25
On January 1, 1878:						
Central Pacific	25,885,120 00	14,133,912 07	776,553 60	14,910,465 67	2,198,960 71	12,711,504 96
Kansas Pacific	6,303,000 00	3,860,253 09	189,090 00	4,049,343 09	1,532,450 07	2,516,993 02
Union Pacific	27,236,512 00	15,152,706 09	817,095 36	15,969,801 45	5,134,103 84	10,835,697 61
Central Branch Union Pacific	1,600,000 00	973,808 26	49,000 00	1,021,808 26	62,998 35	958,808 91
Western Pacific	1,970,569 00	958,847 34	59,116 80	1,017,964 14	9,367 00	1,008,597 14
Sioux City and Pacific	1,628,320 00	878,102 29	48,849 60	926,951 89	68,409 65	858,542 24
	64,623,512 00	35,957,629 14	1,938,705 36	37,896,334 50	9,006,189 62	28,890,144 88
On July 1, 1878:						
Central Pacific	25,885,120 00	14,910,465 67	776,553 00	15,687,019 27	2,343,659 54	13,343,359 73
Kansas Pacific	6,303,000 00	4,049,343 09	189,090 00	4,238,433 09	1,532,530 42	2,705,902 67
Union Pacific	27,236,512 00	15,969,801 45	817,095 36	16,786,896 81	5,852,870 95	10,934,025 86
Central Branch Union Pacific	1,600,000 00	1,021,808 26	48,000 00	1,069,808 26	67,498 35	1,002,309 91
Western Pacific	1,970,560 00	1,017,964 14	59,116 80	1,088,080 94	9,367 00	1,067,713 94
Sioux City and Pacific	1,628,320 00	926,951 89	48,849 60	975,801 49	75,517 99	900,283 50
	64,623,512 00	37,896,334 50	1,938,705 36	39,835,039 86	9,881,444 25	29,953,595 61
On January 1, 1879:						
Central Pacific	25,885,120 00	15,687,019 27	776,553 60	16,463,572 87	2,516,742 86	13,946,830 01
Kansas Pacific	6,303,000 00	4,238,433 09	189,090 00	4,427,523 09	1,744,683 89	2,682,829 20
Union Pacific	27,236,512 00	16,786,896 81	817,095 36	17,603,992 17	6,145,214 86	11,458,777 31
Central Branch Union Pacific	1,600,000 00	1,069,808 26	48,000 00	1,117,808 26	71,445 54	1,046,362 72
Western Pacific	1,970,560 00	1,077,080 94	59,116 80	1,136,197 74	9,367 00	1,126,830 74
Sioux City and Pacific	1,628,320 00	975,801 49	48,849 60	1,024,651 09	83,648 56	941,002 53
	64,623,512 00	39,835,039 86	1,938,705 36	41,773,745 22	10,571,102 71	31,202,642 51
On July 1, 1879:						
Central Pacific	25,885,120 00	16,463,572 87	776,553 60	17,240,126 47	2,771,419 23	14,468,707 24
Kansas Pacific	6,303,000 00	4,427,523 09	189,090 00	4,616,613 09	2,324,910 55	2,291,702 54
Union Pacific	27,236,512 00	17,603,992 17	817,095 36	18,421,087 53	7,325,466 49	11,095,621 04
Central Branch Union Pacific	1,600,000 00	1,117,808 26	48,000 00	1,165,808 26	73,142 73	1,092,665 53
Western Pacific	1,970,560 00	1,136,197 74	59,116 80	1,195,314 54	9,367 00	1,185,947 54
Sioux City and Pacific	1,628,320 00	1,024,651 09	48,849 60	1,073,500 69	91,747 39	981,753 30
	64,623,512 00	41,773,745 22	1,938,705 36	43,712,450 58	12,596,053 39	31,116,397 19

TABLE N.—*STATEMENT of* 30-*YEAR* 6 *PER CENT. BONDS, &c.*—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.
On January 1, 1880:						
Central Pacific	$25,885,120 00	$17,240,126 47	$776,553 60	$18,016,680 07	$3,552,135 70	$14,464,544 37
Kansas Pacific	6,303,000 00	4,616,613 09	189,090 00	4,805,703 09	2,370,109 88	2,435,593 21
Union Pacific	27,236,512 00	18,421,087 53	817,095 36	19,238,182 89	7,421,734 97	11,816,447 92
Central Branch Union Pacific	1,600,000 00	1,165,808 26	48,000 00	1,213,808 26	73,142 73	1,140,665 53
Western Pacific	1,970,560 00	1,195,314 54	59,116 80	1,224,431 34	9,367 00	1,245,064 34
Sioux City and Pacific	1,628,320 00	1,073,500 69	48,849 60	1,122,350 29	93,983 91	1,028,366 38
	64,623,512 00	43,712,450 58	1,938,705 36	45,651,155 94	13,520,474 19	32,130,681 75
On July 1, 1880:						
Central Pacific	25,885,120 00	18,016,680 07	776,553 60	18,793,233 67	3,200,389 64	15,592,844 03
Kansas Pacific	6,303,000 00	4,805,703 09	189,090 00	4,994,793 09	2,447,397 28	2,547,395 81
Union Pacific	27,236,512 00	19,238,182 89	817,095 36	20,055,278 25	7,804,484 37	12,250,793 88
Central Branch Union Pacific	1,600,000 00	1,213,808 26	48,000 00	1,261,808 26	47,621 69	1,214,186 57
Western Pacific	1,970,560 00	1,254,431 34	59,116 80	1,313,548 14	9,367 00	1,304,181 14
Sioux City and Pacific	1,628,320 00	1,122,350 29	48,849 60	1,171,199 89	106,032 57	1,065,167 32
	64,623,512 00	45,651,155 94	1,938,705 36	47,589,861 30	13,615,292 55	33,974,568 75
On January 1, 1881:						
Central Pacific	25,885,120 00	18,793,233 67	776,553 60	19,569,787 27	3,358,026 85	16,211,760 42
Kansas Pacific	6,303,000 00	4,994,793 09	189,090 00	5,183,883 09	2,502,724 32	2,681,158 77
Union Pacific	27,236,512 00	20,055,278 25	817,095 36	20,872,373 61	7,992,936 82	12,879,436 79
Central Branch Union Pacific	1,600,000 00	1,261,808 26	48,000 00	1,309,808 26	74,967 91	1,234,840 35
Western Pacific	1,970,560 00	1,313,548 14	59,116 80	1,372,664 94	9,367 00	1,363,297 94
Sioux City and Pacific	1,628,320 00	1,171,199 89	48,849 60	1,220,049 49	114,424 58	1,105,624 91
	64,623,512 00	47,589,861 30	1,938,705 36	49,528,566 66	14,052,447 48	35,476,119 18

On July 1, 1881:						
Central Pacific	25,885,120 00	19,569,787 27	776,553 60	20,346,340 87	3,496,942 83	16,849,398 04
Kansas Pacific	6,303,000 00	5,183,883 09	189,090 00	5,372,973 09	2,565,443 44	2,807,529 65
Union Pacific	27,236,512 00	20,872,373 61	817,095 36	21,689,468 97	8,135,878 56	13,553,590 41
Central Branch Union Pacific	1,600,000 00	1,309,808 26	48,000 00	1,357,808 26	93,515 38	1,264,292 88
Western Pacific	1,970,560 00	1,372,664 94	59,116 80	1,431,781 74	9,367 00	1,422,414 74
Sioux City and Pacific	1,628,320 00	1,220,649 49	48,849 60	1,268,899 09	124,979 14	1,143,919 95
	64,623,512 00	49,528,566 66	1,938,705 36	51,467,272 02	14,426,126 35	37,041,145 67
On January 1, 1882:						
Central Pacific	25,885,120 00	20,346,340 87	776,553 60	21,122,894 47	3,600,920 51	17,521,973 96
Kansas Pacific	6,303,000 00	5,372,973 09	189,090 00	5,562,063 09	2,625,289 51	2,936,773 58
Union Pacific	27,236,512 00	21,689,468 97	817,095 36	22,506,564 33	8,227,294 70	14,279,269 63
Central Branch Union Pacific	1,600,000 00	1,357,808 26	48,000 00	1,405,808 26	109,032 06	1,296,776 20
Western Pacific	1,970,560 00	1,431,781 74	59,116 80	1,490,898 54	9,367 00	1,481,531 54
Sioux City and Pacific	1,628,320 00	1,268,899 09	48,849 60	1,317,748 69	135,982 56	1,181,766 13
	64,623,512 00	51,467,272 02	1,938,705 36	53,405,977 38	14,707,886 34	38,698,091 04
On July 1, 1882:						
Central Pacific	25,885,120 00	21,122,894 47	776,553 60	21,899,448 07	3,812,411 95	18,087,036 12
Kansas Pacific	6,303,000 00	5,562,063 09	189,090 00	5,751,153 09	2,725,458 33	3,025,694 76
Union Pacific	27,236,512 00	22,506,564 33	817,095 36	23,323,659 69	8,453,537 60	14,870,122 09
Central Branch Union Pacific	1,600,000 00	1,405,808 26	48,000 00	1,453,808 26	124,639 85	1,329,168 41
Western Pacific	1,970,560 00	1,490,898 54	59,116 80	1,550,015 34	9,367 00	1,540,648 34
Sioux City and Pacific	1,628,320 00	1,317,748 69	48,849 60	1,366,598 29	95,278 57	1,271,319 72
	64,623,512 00	53,405,977 38	1,938,705 36	55,344,682 74	15,220,693 30	40,123,989 44
On January 1, 1883:						
Central Pacific	25,885,120 00	21,899,448 07	776,553 60	22,676,001 67	4,217,203 99	18,458,797 68
Kansas Pacific	6,303,000 00	5,751,153 09	189,090 00	5,940,243 09	2,818,329 72	3,121,913 37
Union Pacific	27,236,512 00	23,323,659 69	817,095 36	24,140,755 05	8,815,988 85	15,324,766 20
Central Branch Union Pacific	1,600,000 00	1,453,808 26	48,000 00	1,501,808 26	142,630 64	1,359,177 62
Western Pacific	1,970,560 00	1,550,015 34	59,116 80	1,609,132 14	9,367 00	1,599,765 14
Sioux City and Pacific	1,628,320,00	1,366,598 29	48,849 60	1,415,447 89	120,340 39	1,295,107 50
	64,623,512 00	55,344,682 74	1,938,705 36	57,283,388 10	16,123,860 59	41,159,527 51
On July 1, 1883:						
Central Pacific	25,885,120 00	22,676,001 67	776,553 60	23,452,555 27	4,592,158 25	18,860,397 02
Kansas Pacific	6,303,000 00	5,940,243 09	189,090 00	6,129,333 09	2,969,049 59	3,160,283 50
Union Pacific	27,236,512 00	24,140,755 05	817,095 36	24,957,850 41	8,933,292 87	16,024,557 54
Central Branch Union Pacific	1,600,000 00	1,501,808 26	48,000 00	1,549,808 26	152,157 10	1,397,651 16
Western Pacific	1,970,560 00	1,609,132 14	59,116 80	1,668,248 94	9,367 00	1,658,881 94
Sioux City and Pacific	1,628,320 00	1,415,447 89	48,849 60	1,464,297 49	121,355 39	1,342,942 10
	64,623,512 00	57,283,388,10	1,938,705 36	59,222,093 46	16,777,380 20	42,444,713 26

TABLE O.—*STATEMENT showing the AMOUNT of NOTES, SILVER CERTIFICATES, and FRACTIONAL SILVER COIN OUTSTANDING at the CLOSE of EACH FISCAL YEAR from* 1860 *to* 1883, *inclusive.*

Year ended June 30—	State-bank circulation.	National-bank circulation.	Demand notes.	Legal-tender notes.	One and two year notes of 1863. (See Note 3.)	Compound-interest notes. (See Note 3.)	Silver certificates.	Fractional currency, paper.	Fractional currency, silver. (See Note 4.)	Total amount in currency.	Value of paper dollar as compared with coin July 1 of each year.	Value of currency in gold.
1860	$207,102,477 00	.....	.....	.....	.....	.....	.....	.....	.....	$207,102,477 00	.....	.....
1861	202,005,767 00	.....	.....	.....	.....	.....	.....	.....	.....	202,005,767 00	.....	.....
1862	183,792,079 00	.....	$53,040,000 00	$96,620,000 00	.....	.....	.....	.....	.....	333,452,079 00	$0 86.6	$288,769,500 41
1863	238,677,218 00	.....	3,351,019 75	297,767,114 00	$89,879,475 00	.....	.....	$20,192,456 00	.....	649,867,282 75	76.6	497,798,338 59
1864	179,157,717 00	$31,235,270 00	780,999 25	431,178,670 84	153,471,450 00	$15,000,000 00	.....	22,894,877 25	.....	833,718,984 34	38.7	322,649,246 94
1865	142,919,638 00	146,137,860 00	472,603 00	432,687,966 00	42,338,710 00	193,756,080 00	.....	25,005,828,76	.....	983,318,685 76	70.4	692,256,354 77
1866	19,996,163 00	281,479,908 00	272,162 00	400,619,206 00	3,454,230 00	159,012,140 00	.....	27,070,876,96	.....	891,904,685 96	66.0	588,657,092 73
1867	4,484,112 00	298,625,379 00	208,432 00	371,783,597 00	1,123,630 00	122,394,480 00	.....	28,307,523 52	.....	826,927,153 52	71.7	592,906,769 07
1868	3,163,771 00	299,762,855 00	141,723 00	356,000,000 00	555,492 00	28,161,810 00	.....	32,626,951 75	.....	720,412,602 75	70.1	505,009,234 52
1869	2,558,874 00	299,929,624 00	123,739 25	356,000,000 00	347,772 00	2,871,410 00	.....	32,114,637 36	.....	693,946,056 61	73.5	510,050,351 61
1870	2,222,793 00	299,766,984 00	106,256 00	356,000,000 00	248,272 00	2,152,910 00	.....	39,878,684 48	.....	700,375,899 48	85.6	599,521,769 95
1871	1,968,058 00	318,261,241 00	96,505 50	356,000,000 00	198,572 00	768,500 00	.....	40,582,874 56	.....	717,875,751 06	89.0	638,909,418 44
1872	1,700,935 00	337,664,795 00	88,296 25	357,500,000 00	167,522 00	593,520 00	.....	40,855,835 27	.....	738,570,903 52	87.5	646,249,540 58
1873	1,294,470 00	347,267,061 00	79,967 50	356,000,000 00	142,105 00	479,400 00	.....	44,799,365 44	.....	750,062,368 94	86.4	648,053,886 76
1874	1,009,021 00	351,981,032 00	76,732 50	382,000,000 00	127,625 00	415,210 00	.....	45,881,295 67	.....	781,490,916 17	91.0	711,156,733 71
1875	786,844 00	354,408,008 00	70,107 50	375,771,580 00	113,375 00	367,390 00	.....	42,129,424 19	.....	773,646,728 69	87.2	674,619,947 42
1876	658,938 00	332,998,336 00	66,917 50	369,772,284 00	104,705 00	328,760 00	.....	34,446,595 39	$10,926,938 00	749,303,473 89	89.5	671,773,937 62
1877	521,611 00	317,048,872 00	63,962 50	359,764,332 00	95,725 00	296,630 00	.....	20,403,137 34	33,185,273 00	731,379,542 84	94.7	694,375,246 54
1878	426,504 00	324,514,284 00	62,297 50	346,681,016 00	90,485 00	274,920 00	$1,462,600 00	16,547,768 77	39,155,633 00	729,215,508 27	99.4	725,083,924 62
1879	352,452 00	329,691,697 00	61,470 00	346,681,016 00	86,185 00	259,090 00	2,466,950 00	15,842,605 78	39,360,529,00	734,801,994 78	1 00.0	734,801,994 78
1880	299,790 00	344,505,427 00	60,975 00	346,681,016 00	82,485 00	242,590 00	12,374,270 00	*7,214,954 37	24,061,449,00	735,522,956,37	1 00.0	735,522,956 37
1881	242,967 00	355,042,675 00	60,535 00	346,681,016 00	79,985 00	230,250 00	51,166,530 00	*7,105,953 32	19,974,897 41	780,584,808 73	1 00.0	780,584,808 73
1882	242,967 00	358,742,034 00	59,695 00	346,681,016 00	74,965 00	220,960 00	66,096,710 00	7,047,247 77	19,130,639 36	798,296,234 13	1 00.0	798,296,234 13
1883	189,253 00	356,073,281 00	58,985 00	346,681,016 00	71,765 00	213,620 00	88,616,831 00	7,000,690 81	18,720,942 95	817,626,384 76	1 00.0	817,626,384 76

NOTE 1.—The amount of State and national bank circulation is compiled from the reports of the Comptroller of the Currency at the nearest dates obtainable to the end of each fiscal year; the other amounts are taken from the official printed reports of the Secretary of the Treasury.

*NOTE 2.—Exclusive of $8,375,934, amount estimated as lost or destroyed, act June 21, 1879.

NOTE 3.—The one and two year notes of 1863, and the compound-interest notes, though having a legal-tender quality for their face values, were, in fact, interest-bearing securities, payable at certain times, as stated on the notes. They entered into circulation for but a few days, if at all, and since maturity those presented have been converted into other interest-bearing bonds or paid for in cash, interest included.

NOTE 4.—The amount of fractional silver in circulation in 1860, 1861, and 1862 cannot be stated. The amounts stated for 1876 and subsequent years are the amounts coined and issued since January, 1876. To these amounts should be added the amount of silver previously coined which has come into circulation.

TABLE P.—*STATEMENT of UNITED STATES BONDS and other OBLIGATIONS RECEIVED and ISSUED by the OFFICE of the SECRETARY of the TREASURY, from November* 1, 1882, *to October* 31, 1883.

Description.	Issued.	Received for exchange and transfer.	Received for exchange into 3 per cent. bonds.	Received for redemption.	Total.
Bounty-land scrip, act of February 11, 1847				$100 00	$100 00
Loan of February, 1861, act of February 8, 1861				65,000 00	65,000 00
Oregon war debt, act of March 2, 1861				1,000 00	1,000 00
Seven-thirty notes of 1861, act of July 17, 1861				350 00	350 00
Loan of July and August, 1861, acts of July 17 and August 5, 1861				285,500 00	285,500 00
Five-twenty bonds of 1862, act of February 25, 1862				7,000 00	7,000 00
Pacific railroad bonds, acts of July 1, 1862, and July 2, 1864	$5,612,000 00	$5,612,000 00			11,224,000 00
Loan of 1863 (1881s), act of March 3, 1863				87,000 00	87,000 00
Gold certificates, act of March 3, 1863				1,314,200 00	1,314,200 00
Ten-forty bonds of 1864, act of March 3, 1864				76,450 00	76,450 00
Seven-thirty notes of 1864–'65, acts of June 30, 1864, and March 3, 1865				3,200 00	3,200 00
Five-twenty bonds of 1865, act of March 3, 1865				10,300 00	10,300 00
Consols of 1865, act of March 3, 1865				78,700 00	78,700 00
Consols of 1867, act of March 3, 1865				189,400 00	189,400 00
Consols of 1868, act of March 3, 1865				146,500 00	146,500 00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871				421,650 00	421,650 00
Funded loan of 1891, acts of July 14, 1870, and January 20, 1871	41,697,300 00	41,697,300 00			83,394,600 00
Funded loan of 1907, acts of July 14, 1870, and January 20, 1871	98,245,150 00	98,135,000 00		1,418,850 00	197,799,000 00
Certificates of deposit, act of June 8, 1872	21,365,000 00			18,690,000 00	40,055,000 00
3½ per cent. bonds, acts of July 17 and August 5, 1861				2,920,300 00	2,920,300 00
3½ per cent. bonds, act of March 3, 1863				3,747,150 00	3,747,150 00
3½ per cent. bonds, acts of July 14, 1870, and January 20, 1871	2,436,000 00	2,436,000 00	$46,210,750 00	103,365,150 00	154,447,900 00
3 per cent. bonds, act of July 12, 1882	101,656,750 00	55,446,000 00		52,250 00	157,155,000 00
Total	271,012,200 00	203,326,300 00	46,210,750 00	132,880,050 00	653,429,300 00

TABLE Q.—*STATEMENT of INTERNAL-REVENUE STAMP PAPER—WATER MARKED—MANUFACTURED, SHIPPED, DELIVERED, and BALANCES, for the fiscal year ended June* 30, 1883.

Description of paper.	Transactions in the office of the Secretary of the Treasury.								Transactions in the Bureau of Engraving and Printing.					
	Balances on hand June 30, 1882.	Received from the manufacturer.	Cutting and transfer, credit account.		Totals to be accounted for.	Accounted for as follows.			Balances on hand June 30, 1882.	Received from the Secretary's office.	Totals to be accounted for.	Accounted for as follows.		
			Carried to—	Carried from—		Delivered to the Bureau of Engraving and Printing.	Blank paper destroyed as mutilated.	Balances on hand June 30, 1883.				Perfect sheets delivered to office of Commissioner of Internal Revenue.	Imperfect sheets delivered to the office of the Secretary for destruction.	Balances as shown by the Secretary's books and acknowledged by the Bureau of Engraving and Printing.
Sheets for—														
Beer stamps	2, 279, 618	3, 219, 000	.....	.....	5, 498, 618	3, 110, 030	3, 255	2, 385, 333	157, 212	3, 110, 030	3, 267, 242	2, 939, 000	82, 839	245, 403
Sheet tobacco stamps	149, 354	175, 000	.....	92, 207	232, 147	175, 838	578	55, 731	14, 567	175, 838	190, 405	129, 000	5, 993	55, 412
Sheet snuff stamps	.....	.....	91, 782	.....	91, 782	91, 782	.....	.....	6, 352	91, 782	98, 134	74, 000	3, 382	20, 752
Stub snuff stamps	13, 795	.....	425	.....	14, 220	14, 220	.....	.....	1, 954	14, 220	16, 174	12, 000	580	3, 594
Stub tobacco stamps	867, 315	1, 000, 000	.....	.....	1, 867, 315	1, 387, 290	260	479, 765	90, 116	1, 387, 290	1, 477, 406	1, 247, 200	44, 547	185, 659
Export tobacco and cigar stamps	36, 810	.....	.....	.....	36, 810	25, 860	7	10, 943	651	25, 860	26, 511	25, 000	1, 468	43
Export distilled spirits stamps	65, 550	.....	.....	.....	65, 550	5, 700	2	59, 848	8, 450	5, 700	14, 150	13, 000	200	950
Tax-paid stamps	463, 878	450, 000	.....	.....	913, 878	559, 060	642	354, 176	49, 641	559, 060	608, 701	519, 000	34, 417	55, 284
Warehouse stamps	494, 190	400, 000	.....	.....	894, 190	366, 000	340	527, 850	31, 385	366, 000	397, 385	336, 000	14, 215	47, 170
Rectifiers' stamps	385, 535	400, 000	.....	.....	785, 535	458, 160	23	327, 352	49, 595	458, 160	507, 755	442, 000	18, 812	46, 943
Imported liquor stamps	.....	.....	.....	.....	.....	.....	.....	.....	20, 249	.....	20, 249	.....	1, 164	19, 085
Wholesale liquor dealers' stamps	345, 870	250, 000	.....	.....	595, 870	256, 470	921	338, 479	31, 898	256, 470	288, 368	254, 000	8, 765	25, 603
25's, cigar stamps	108, 065	150, 000	.....	.....	258, 065	203, 580	740	53, 745	5, 119	203, 580	208, 699	187, 000	4, 808	16, 891
50's, cigar stamps	924, 850	5, 018, 000	500, 000	.....	6, 442, 850	4, 624, 120	25, 628	1, 793, 102	231, 327	4, 624, 120	4, 855, 447	4, 502, 000	128, 227	225, 220
100's, cigar stamps	1, 609, 560	1, 500, 000	.....	500, 000	2, 609, 560	1, 200, 740	194	1, 408, 626	26, 473	1, 200, 740	1, 227, 213	1, 114, 000	30, 913	82, 300
250's, cigar stamps	39, 526	.....	.....	.....	39, 526	28, 225	.....	11, 301	173	28, 225	28, 398	23, 000	1, 178	4, 220
200's, cigar stamps	.....	.....	14, 290	.....	14, 290	14, 290	.....	.....	173	14, 290	14, 463	12, 000	366	2, 097
500's, cigar stamps	60, 326	20, 000	.....	24, 290	56, 036	22, 975	309	32, 752	242	22, 975	23, 217	18, 000	1, 231	3, 986
Brewers' permit stamps	20, 421	.....	10, 000	.....	30, 421	23, 810	.....	6, 611	232	23, 810	24, 042	23, 000	600	442
10's, cigarette stamps	216, 641	250, 000	.....	.....	466, 641	287, 100	494	179, 047	8, 450	287, 100	295, 550	267, 000	12, 550	16, 000
20's, cigarette stamps	328, 408	250, 000	.....	.....	578, 408	338, 640	544	239, 224	11, 050	338, 640	349, 690	316, 000	16, 390	17, 300
50's, cigarette stamps	20, 000	.....	.....	.....	20, 000	11, 430	.....	8, 570	3, 575	11, 430	15, 005	11, 000	119	3, 886
100's, cigarette stamps	31, 810	.....	.....	.....	31, 810	17, 260	.....	14, 550	1, 581	17, 260	18, 841	14, 000	526	4, 315

TABLE Q.—*STATEMENT of INTERNAL-REVENUE TAMP SPAPER, &c.*—Continued.

Description of paper.	Transactions in the office of the Secretary of the Treasury.								Transactions in the Bureau of Engraving and Printing.					
	Balances on hand June 30, 1882.	Received from the manufacturer.	Cutting and transfer, credit account.		Totals to be accounted for.	Accounted for as follows.			Balances on hand June 30, 1882.	Received from the Secretary's office.	Totals to be accounted for.	Accounted for as follows.		
			Carried to—	Carried from—		Delivered to the Bureau of Engraving and Printing.	Blank paper destroyed as mutilated.	Balances on hand June 30, 1883.				Perfect sheets delivered to office of Commissioner of Internal Revenue.	Imperfect sheets delivered to the office of the Secretary for destruction.	Balances as shown by the Secretary's books and acknowledged by the Bureau of Engraving and Printing.
Sheets for—														
1-oz. tobacco stamps	39, 308	.....	1, 012, 000	24, 000	1, 027, 308	871, 900	4, 908	150, 500	23, 720	871, 900	895, 620	856, 000	19, 671	19, 949
2-oz. tobacco stamps	1, 743, 800	2, 500, 000	.....	600, 000	3, 643, 800	2, 391, 600	363	1, 251, 837	77, 090	2, 391, 600	2, 468, 690	2, 304, 000	42, 090	122, 600
3-oz. tobacco stamps	7, 637	400, 000	100, 000	.....	507, 637	352, 650	407	154, 580	5, 670	352, 650	358, 320	334, 000	8, 920	15, 400
4-oz. tobacco stamps	2, 502, 000	2, 000, 000	.....	100, 000	4, 402, 000	2, 573, 410	2, 209	1, 826, 381	68, 628	2, 573, 410	2, 642, 038	2, 467, 000	50, 038	125, 000
8-oz. tobacco stamps	976, 500	900, 000	.....	.....	1, 876, 500	1, 313, 540	932	562, 028	25, 500	1, 313, 540	1, 339, 040	1, 181, 000	36, 540	121, 500
16-oz. tobacco stamps	130, 342	125, 000	.....	.....	255, 342	231, 300	465	23, 577	8, 400	231, 300	239, 700	198, 000	3, 900	37, 800
½ and 1-oz. snuff stamps	70, 360	70, 000	.....	.....	140, 360	113, 255	986	26, 119	3, 335	113, 255	116, 590	104, 000	3, 540	9, 050
2-oz. snuff stamps	46, 942	25, 000	.....	.....	71, 942	54, 875	118	16, 949	240	54, 875	55, 115	52, 000	1, 365	1, 750
3 oz. snuff stamps	5, 000	.....	.....	.....	5, 000	.....	.....	5, 000	800	.....	800	.....	800	.....
4 and 8-oz. snuff stamps	33, 478	35, 000	.....	.....	68, 478	50, 640	204	17, 634	553	50, 640	51, 193	46, 000	1, 821	3, 372
6-oz. snuff stamps	139, 260	100, 000	.....	.....	239, 260	194, 850	289	44, 121	8, 200	194, 850	203, 050	182, 000	4, 755	16, 295
16-oz. snuff stamps	29, 779	30, 000	.....	.....	59, 779	36, 280	208	23, 291	3, 338	36, 280	39, 618	38, 000	1, 219	399
Special tax 1881 stamps	22, 676	.....	.....	.....	22, 676	.....	.....	22, 676	.....	.....	.....	.....	.....	.....
Special tax 1882 stamps	13, 709	.....	.....	.....	13, 709	13, 707½	1½	.....	1, 369½	13, 707½	15, 077	13, 475	1, 602	.....
Special tax 1883 stamps	.....	440, 000	.....	.....	440, 000	415, 045	679	24, 276	.....	415, 045	415, 045	402, 150	12, 895	.....
Private-die stamps	2, 527, 131	500, 000	.....	.....	3, 027, 131	1, 968, 481	1, 492	1, 057, 158	63, 800	1, 968, 481	2, 032, 281	1, 861, 491	57, 592	113, 198
Adhesive stamps	556, 098	200, 000	.....	.....	756, 098	438, 835	8	317, 255	9, 429	438, 835	448, 264	438, 500	8, 863	901
Totals	17, 305, 542	20, 407, 000	1, 728, 497	1, 340, 497	38, 100, 542	24, 242, 948½	47, 206½	13, 810, 357	1, 050, 537½	24, 242, 948½	25, 293, 486	22, 954, 816	668, 901	1, 669, 769

TABLE R.—*STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FIBER—MANUFACTURED, SHIPPED, and DELIVERED, for the fiscal year ended June* 30, 1883.

Transactions.	DESCRIPTION OF PAPER.													Total sheets.
	United States note, series 1880.	National currency.		Registered bond.	Certificates.		United States check.							
		Series 1875.	Series 1882.		Silver.	Gold.	8¼ by 13½.	13 by 15.	14 by 17.	Pension.	10 by 17.	14 by 16¼.	14 by 14¾.	
Balance on hand at the mill June 30, 1882	1, 030, 774	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1, 030, 774
Manufactured, as shown by automatic register, during the fiscal year 1883	8, 472, 265	.....	3, 373, 485	.....	458, 472	1, 152, 775	56, 252	60, 948	.....	617, 122	114, 285	10, 960	7, 606	14, 324, 170
Total to be accounted for by the U. S. Superintendent	9, 503, 039	.....	3, 373, 485	.....	458, 472	1, 152, 775	56, 252	60, 948	.....	617, 122	114, 285	10, 960	7, 606	15, 354, 944
Destroyed at the mill (rejected) during the year	803, 039	.....	373, 485	.....	58, 472	119, 775	4, 252	10, 948	.....	44, 122	14, 285	960	606	1, 429, 944
Shipped from the mill during the year	8, 700, 000	.....	3, 000, 000	.....	400, 000	1, 033, 000	52, 000	50, 000	.....	573, 000	100, 000	10, 000	7, 000	13, 925, 000
Balances in Secretary's office (part *in transit*) June 30, 1882	4, 010, 301	4, 109, 211	.....	280, 300	232, 570	.....	71, 793	62, 039	102, 734	.....	135, 825	.....	1, 403	9, 006, 176
Total to be accounted for by the Secretary's office	12, 710, 301	4, 109, 211	3, 000, 000	280, 300	632, 570	1, 033, 000	123, 793	112, 039	102, 734	573, 000	235, 825	10, 000	8, 403	22, 931, 176
Less sheets destroyed as mutilated blank paper	.....	.....	250	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	250
	12, 710, 301	4, 109, 211	2, 999, 750	280, 300	632, 570	1, 033, 000	123, 793	112, 039	102, 734	573, 000	235, 825	10, 000	8, 403	22, 930, 926
Balances in Secretary's office June 30, 1883	6, 551, 111	2, 508, 971	1, 720, 825	110, 955	77, 195	552, 675	48, 516	26, 524	77, 706	256, 370	123, 237	5, 000	529	12, 059, 614
Delivered to Bureau of Engraving and Printing during the year	6, 159, 190	1, 600, 240	1, 278, 925	169, 345	555, 375	480, 325	75, 277	85, 515	25, 028	316, 630	112, 588	5, 000	7, 874	10, 871, 312
Balances in Bureau of Engraving and Printing June 30, 1882	343, 901	369, 245	.....	1, 050	35, 900	.....	1, 177	2, 792	.....	25, 759	.....	.....	.....	779, 824
Total to be accounted for by Bureau of Engraving and Printing	6, 503, 091	1, 969, 485	1, 278, 925	170, 395	591, 275	480, 325	76, 454	88, 307	25, 028	342, 389	112, 588	5, 000	7, 874	11, 651, 136
Delivered by Printing Bureau as perfect impressions during the year	5, 710, 000	1, 417, 153⅚	987, 140½	158, 000	507, 000	401, 250	40, 400	64, 650	22, 650	205, 200	86, 133	4, 800	7, 500	9, 611, 877⅓
	793, 091	1, 552, 331⅙	291, 784½	12, 395	84, 275	79, 075	36, 054	23, 657	2, 378	137, 189	26, 455	200	374	2, 039, 258⅔
Delivered as imperfect impressions during the year	235, 742	154, 530	67, 632	12, 342	17, 558	25, 294	2, 635	3, 189	2, 133	8, 197	4, 229	200	374	534, 055
Balances in Bureau Engraving and Printing by Secretary's books June 30, 1883	557, 349	397, 801⅙	224, 154½	53	66, 717	53, 781	33, 419	20, 468	245	128, 992	22, 226	.....	.....	1, 505, 203⅔
Balances acknowledged by Bureau Engraving and Printing June 30, 1883	557, 349	397, 801⅙	224, 154½	53	66, 717	53, 781	33, 419	20, 468	245	128, 992	22, 226	.....	.....	1, 505, 203⅔

TABLE S.—*STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FIBER—issued from the OFFICE of the SECRETARY of the TREASURY to the BUREAU of ENGRAVING and PRINTING, and DELIVERIES of the same, for NATIONAL-BANK CURRENCY, SERIES* 1882.

Transaction.	Combination.	Number of sheets.	Denomination.					Amount.
			5's.	10's.	20's.	50's.	100's.	
BLANK PAPER.—Delivered to Bureau Engraving and Printing from the Office of the Secretary of the Treasury for printing circulating notes.	5, 5, 5, 5	624, 775	$12, 495, 500	.....	.....	.....	.....	$12, 495, 500
	10, 10, 10, 20	623, 825	.....	$18, 714, 750	$12, 476, 500	.....	.....	31, 191, 250
	50, 100	30, 325	.....	.....	.....	$3, 032, 500	$6, 065, 000	9, 097, 500
Total to be accounted for	.....	1, 278, 925	12, 495, 500	18, 714, 750	12, 476, 500	3, 032, 500	6, 065, 000	52, 784, 250
PERFECT NOTES.—Delivered by Bureau Engraving and Printing to the Office of the Comptroller of the Currency for issue.	5, 5, 5, 5	479, 158	9, 583, 160	.....	.....	.....	.....	9, 583, 160
	10, 10, 10, 20	483, 639	.....	14, 509, 170	9, 672, 780	.....	.....	24, 181, 950
	50, 100	24, 343½	.....	.....	.....	2, 434, 350	4, 868, 700	7, 303, 050
Total delivered (perfect)	.....	987, 140½	9, 583, 160	14, 509, 170	9, 672, 780	2, 434, 350	4, 868, 700	41, 068, 160
IMPERFECT NOTES.—Delivered by Bureau Engraving and Printing to the Office of the Secretary of the Treasury for destruction.	5, 5, 5, 5	35, 718	714, 360	.....	.....	.....	.....	714, 360
	10, 10, 10, 20	30, 413	.....	912, 390	608, 260	.....	.....	1, 520, 650
	50, 100	1, 501	.....	.....	.....	150, 100	300, 200	450, 300
Total delivered (imperfect)	.....	67, 632	714, 360	912, 390	608, 260	150, 100	300, 200	2, 685, 310
BALANCES.—Balance in Bureau of Engraving and Printing June 30, 1883.	5, 5, 5, 5	109, 899	2, 197, 980	.....	.....	.....	.....	2, 197, 980
	10, 10, 10, 20	109, 773	.....	3, 293, 190	2, 195, 460	.....	.....	5, 488, 650
	50, 100	4, 480½	.....	.....	.....	448, 050	896, 100	1, 344, 150
Total balance	.....	224, 152½	2, 197, 980	3, 293, 190	2, 195, 460	448, 050	896, 100	9, 030, 780
RECAPITULATION.								
Delivery to Comptroller's Office brought down	.....	987, 140½	9, 583, 160	14, 509, 170	9, 672, 780	2, 434, 350	4, 868, 700	41, 068, 160
Delivery to Secretary's Office brought down	.....	67, 632	714, 360	912, 390	608, 260	150, 100	300, 200	2, 685, 310
Balance on hand brought down	.....	224, 152½	2, 197, 980	3, 293, 190	2, 195, 460	448, 050	896, 100	9, 030, 780
Total accounted for	.....	1, 278, 925	12, 495, 500	18, 714, 750	12, 476, 500	3, 032, 500	6, 065, 000	52, 784, 250

TABLE T.—*STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FIBER—issued from the OFFICE of the SECRETARY of the TREASURY to the BUREAU of ENGRAVING and PRINTING, and DELIVERIES of the same for NATIONAL-BANK CURRENCY, SERIES* 1875.

Transaction.	Combination.	Number of sheets.	Denomination.							Amount.
			5's.	10's.	20's.	50's.	100's.	500's.	1000's.	
Balance in Bureau Engraving and Printing June 30, 1882		369, 245	$3, 889, 140	$4, 737, 940	$3, 139, 900	$1, 752, 650	$3, 154, 200	$581, 500	$366, 000	$17, 621, 330
BLANK PAPER.—Delivered to Bureau Engraving and Printing from the Office of the Secretary of the Treasury, for printing circulating notes.	5, 5, 5, 5	947, 500	18, 950, 000							18, 950, 000
	10, 10, 10, 10	59, 000		2, 360, 000						2, 360, 000
	10, 10, 10, 20	528, 280		15, 848, 400	10, 565, 600					26, 414, 000
	10, 10, 20, 50	220		4, 400	4, 400	11, 000				19, 800
	10, 20, 50, 100									
	20, 20, 20, 20	8, 725			698, 000					698, 000
	20, 20, 50, 100	2, 100			84, 000	105, 000	210, 000			399, 000
	20, 20, 20, 50	15, 000			900, 000	750, 000				1, 650, 000
	50, 50	3, 000				600, 000				600, 000
	50, 100	29, 815				2, 981, 500	5, 963, 000			8, 944, 500
	50, 50, 50, 100	6, 000				900, 000	600, 000			1, 500, 000
	100, 100	500					200, 000			200, 000
	500									
	500, 1000									
	500, 500, 500, 500	100						200, 000		200, 000
Total to be accounted for		1, 969, 485	22, 839, 140	22, 950, 740	15, 391, 900	7, 100, 150	10, 127, 200	781, 500	366, 000	79, 556, 630
PERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Comptroller of the Currency, for issue.	5, 5, 5, 5	849, 875	16, 997, 500							16, 997, 500
	10, 10, 10, 10	47, 275		1, 891, 000						1, 891, 000
	10, 10, 10, 20	468, 291		14, 048, 730	9, 365, 820					23, 414, 550
	10, 10, 20, 50	440		8, 800	8, 800	22, 000				39, 600
	10, 20, 50, 100	200		2, 000	4, 000	10, 000	20, 000			36, 000
	20, 20, 20, 20	4, 775			382, 000					382, 000
	20, 20, 50, 100	3, 258			130, 320	162, 900	325, 800			619, 020
	20, 20, 20, 50	11, 500			690, 000	575, 000				1, 265, 000
	50, 50	2, 075				415, 000				415, 000
	50, 100	24, 115½				2, 411, 550	4, 823, 100			7, 234, 650
	50, 50, 50, 100	3, 876				581, 400	387, 600			969, 000
	100, 100	1, 375					550, 000			550, 000
	500	23⅓						35, 000		35, 000
	500, 1000	5						5, 000	10, 000	15, 000
	500, 500, 500, 500	70						140, 000		140, 000
Total delivered (perfect)		1, 417, 153⅚	16, 997, 500	15, 950, 530	10, 580, 940	4, 177, 850	6, 106, 500	180, 000	10, 000	54, 003, 320

TABLE T.—*STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FIBER—issued, &c.*—Continued.

Transaction.	Combination.	Number of sheets.	Denomination. 5's.	10's.	20's.	50's.	100's.	500's.	1000's.	Amount.
IMPERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Secretary of the Treasury, for destruction.	5, 5, 5, 5	99,784	$1,995,680							$1,995,680
	10, 10, 10, 10	5,692		$227,680						227,680
	10, 10, 10, 20	42,063		1,261,890	$841,260					2,103,150
	10, 10, 20, 50	220		4,400	4,400	$11,000				19,800
	10, 20, 50, 100	66		660	1,320	3,300	$6,600			11,880
	20, 20, 20, 20	674			53,920					53,920
	20, 20, 50, 100	481			19,240	24,050	48,100			91,390
	20, 20, 20, 50	1,260			75,600	63,000				138,600
	50, 50	309½				61,900				61,900
	50, 100	3,214				321,400	642,800			964,200
	50, 50, 50, 100	506				75,900	50,600			126,500
	100, 100	142½					57,000			57,000
	500	52						$78,000		78,000
	500, 1000	25						25,000	$50,000	75,000
	500, 500, 500, 500	41						82,000		82,000
Total delivered (imperfect)		154,530	1,995,680	1,494,630	995,740	560,550	805,100	185,000	50,000	6,086,700
BALANCES.—Balance in the Bureau of Engraving and Printing June 30, 1883.	5, 5, 5, 5	192,298	3,845,960							3,845,960
	10, 10, 10, 10	27,950		1,118,000						1,118,000
	10, 10, 10, 20	145,125		4,353,750	2,902,500					7,256,250
	10, 10, 20, 50	1,680		33,600	33,600	84,000				151,200
	10, 20, 50, 100	23		230	460	1,150	2,300			4,140
	20, 20, 20, 20	6,624			529,920					529,920
	20, 20, 50, 100	2,594			103,760	129,700	259,400			492,860
	20, 20, 20, 50	4,083			244,980	204,150				449,130
	50, 50	1,244				248,800				248,800
	50, 100	11,698½				1,169,850	2,339,700			3,509,550
	50, 50, 50, 100	3,494				524,100	349,400			873,500
	100, 100	662					264,800			264,800
	500	163⅔						245,500		245,500
	500, 1000	153						153,000	306,000	459,000
	500, 500, 500, 500	9						18,000		18,000
Total balance		397,801⅙	3,845,960	5,505,580	3,815,220	2,361,750	3,215,600	416,500	306,000	19,466,610
Delivered Comptroller's Office (perfect)		1,417,153⅚	16,997,500	15,950,530	10,580,940	4,177,850	6,106,500	180,000	10,000	54,003,320
Delivered Secretary's Office (imperfect)		154,530	1,995,680	1,494,630	995,740	560,550	805,100	185,000	50,000	6,086,700
Total delivered during fiscal year		1,571,683⅚	18,993,180	17,445,160	11,576,680	4,738,400	6,911,600	365,000	60,000	60,090,020
Balance on hand June 30, 1883		397,801⅙	3,845,960	5,505,580	3,815,220	2,361,750	3,215,600	416,500	306,000	19,466,610
Total accounted for		1,969,485	22,839,140	22,950,740	15,391,900	7,100,150	10,127,200	781,500	366,000	79,556,630

TABLE U.—*STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FI-ENGRAVING and PRINTING, and DELIVERIES of the same, for the printing of* 30, 1883.

Transaction.	Number of sheets.	Denomination.			
		1's.	2's.	5's.	10's.
UNITED STATES NOTES, SERIES 1880.					
		Dollars.	*Dollars.*	*Dollars.*	*Dollars.*
Balance in Bureau Engraving and Printing June 30, 1882	343, 901	694, 400	539, 664	878, 000	1, 403, 840
Received by Bureau Engraving and Printing during fiscal year 1883	6, 159, 100	10, 612, 000	11, 400, 000	29, 660, 000	18, 360, 000
Received by Bureau Engraving and Printing during fiscal year 1883 (specimens)	90	40	80	200	400
Total to be accounted for	6, 503, 091	11, 306, 440	11, 939, 744	30, 538, 200	19, 764, 240
Delivered office of the Treasurer (perfect)	5, 710, 000	10, 216, 000	10, 240, 000	26, 700, 000	16, 720, 000
Delivered office of the Secretary (imperfect)	235, 742	425, 600	422, 864	1, 116, 800	627, 880
Balance in Bureau Engraving and Printing June 30, 1883 (specimens)	90	40	80	200	400
Balance in Bureau Engraving and Printing June 30, 1883	557, 259	664, 800	1, 276, 800	2, 721, 200	2, 415, 960
Total accounted for	6, 503, 091	11, 306, 440	11, 939, 744	30, 538, 200	19, 764, 240
SILVER CERTIFICATES, SERIES 1880.					
Balance in Bureau Engraving and Printing June 30, 1882	35, 900	.....	.....	.....	.....
Received by Bureau Engraving and Printing during fiscal year 1883	555, 375	.....	.....	.....	14, 760, 000
Total to be accounted for	591, 275	.....	.....	.....	14, 760, 000
Delivered office of the Treasurer (perfect)	507, 000	.....	.....	.....	12, 560, 000
Delivered office of the Secretary (imperfect)	17, 558	.....	.....	.....	394, 880
Balance in Bureau Engraving and Printing June 30, 1883	66, 717	.....	.....	.....	1, 805, 120
Total accounted for	591, 275	.....	.....	.....	14, 760, 000
GOLD CERTIFICATES, NEW YORK SERIES.					
Balance in Bureau Engraving and Printing June 30, 1882	.....	.....	.....	.....	.....
Received by Bureau Engraving and Printing during fiscal year 1883	255 200	.....	.....	.....	.....
Total to be accounted for	255, 200	.....	.....	.....	.....
Delivered office of the Treasurer (perfect)	241, 000	.....	.....	.....	.....
Delivered office of the Secretary (imperfect)	13, 855	.....	.....	.....	.....
Balance in Bureau Engraving and Printing June 30, 1883	345	.....	.....	.....	.....
Total accounted for	255, 200	.....	.....	.....	.....
GOLD CERTIFICATES, DEPARTMENT SERIES.					
Balance in Bureau Engraving and Printing June 30, 1882	.....	.....	.....	.....	.....
Received by Bureau Engraving and Printing during fiscal year 1883	225, 125	.....	.....	.....	.....
Total to be accounted for	225, 125	.....	.....	.....	.....
Delivered office of the Treasurer (perfect)	160, 250	.....	.....	.....	.....
Delivered office of the Secretary (imperfect)	11, 439	.....	.....	.....	.....
Balance in Bureau Engraving and Printing June 30, 1883	53, 436	.....	.....	.....	.....
Total accounted for	225, 125	.....	.....	.....	.....

BER—issued from the office of the SECRETARY of the TREASURY to the BUREAU of (sundry money-value) UNITED STATES SECURITIES, for the fiscal year ended June

Denomination.									Total.
20's.	50's.	100's.	500's.	1,000's.	5,000's.	10,000's.	20,000's.	50,000's.	
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
1,907,760	.....	.....	.....	.....	.....	.....	.....	.....	5,423,664
8,160,000	4,270,000	6,300,000	.....	.....	.....	.....	.....	.....	88,762,000
800	2,000	4,000	20,000	40,000	.....	.....	.....	.....	67,520
10,068,560	4,272,000	6,304,000	20,000	40,000	.....	.....	.....	.....	94,253,184
7,040,000	4,000,000	6,000,000	.....	.....	.....	.....	.....	.....	80,916,000
227,760	270,000	300,000	.....	.....	.....	.....	.....	.....	3,390,904
800	2,000	4,000	20,000	40,000	.....	.....	.....	.....	67,520
2,800,000	.....	.....	.....	.....	.....	.....	.....	.....	9,878,760
10,068,560	4,272,000	6,304,000	20,000	40,000	.....	.....	.....	.....	94,253,184
2,872,000	.....	.....	.....	.....	.....	.....	.....	.....	2,872,000
11,880,000	4,200,000	4,230,000	8,400,000	8,400,000	.....	.....	.....	.....	51,870,000
14,752,000	4,200,000	4,230,000	8,400,000	8,400,000	.....	.....	.....	.....	54,742,000
12,560,000	4,000,000	4,000,000	8,000,000	8,000,000	.....	.....	.....	.....	49,120,000
464,880	200,000	230,000	400,000	400,000	.....	.....	.....	.....	2,089,760
1,727,120	.....	.....	.....	.....	.....	.....	.....	.....	3,532,240
14,752,000	4,200,000	4,200,000	8,400,000	8,400,000	.....	.....	.....	.....	54,742,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12,760,000	12,600,000	8,400,000	10,500,000	12,600,000	24,000,000	84,000,000	.....	.....	164,860,000
12,760,000	12,600,000	8,400,000	10,500,000	12,600,000	24,000,000	84,000,000	.....	.....	164,860,000
12,000,000	12,000,000	8,000,000	10,000,000	12,000,000	20,000,000	80,000,000	.....	.....	154,000,000
732,400	600,000	400,000	500,000	600,000	4,000,000	4,000,000	.....	.....	10,832,400
27,600	.....	.....	.....	.....	.....	.....	.....	.....	27,600
12,760,000	12,600,000	8,400,000	10,500,000	12,600,000	24,000,000	84,000,000	.....	.....	164,860,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12,600,000	8,400,000	8,400,000	4,200,000	8,900,000	3,000,000	6,000,000	.....	.....	51,500,000
12,600,000	8,400,000	8,400,000	4,200,000	8,900,000	3,000,000	6,000,000	.....	.....	51,500,000
8,960,000	4,800,000	8,000,000	4,000,000	8,000,000	2,500,000	5,000,000	.....	.....	41,260,000
665,840	348,200	400,000	200,000	900,000	500,000	1,000,000	.....	.....	4,014,040
2,974,160	3,251,800	.....	.....	.....	.....	.....	.....	.....	6,225,960
12,600,000	8,400,000	8,400,000	4,200,000	8,900,000	3,000,000	6,000,000	.....	.....	51,500,000

TABLE U.—*STATEMENT of DISTINCTIVE*

Transaction.	Number of sheets.	Denomination.			
		1's.	2's.	5's.	10's.
UNITED STATES REGISTERED BONDS, SUNDRY ISSUES.		*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Balance in Bureau Engraving and Printing June 30, 1882	1, 050				
Received by Bureau Engraving and Printing during fiscal year 1883	168, 977				
Received by Bureau Engraving and Printing during fiscal year 1883 (specimens, &c.)	368				
Total to be accounted for	170, 395				
Delivered office of the Secretary (perfect)	158, 000				
Delivered office of the Secretary (imperfect)	12, 027				
Delivered office of the Secretary (imperfect specimens, &c.)	315				
Balance in Bureau Engraving and Printing June 30, 1883	53				
Total accounted for	170, 395				
RECAPITULATION.*					
Balances money-values in Bureau Engraving and Printing June 30, 1882	750, 096	694, 400	539, 664	4, 767, 140	6, 141, 780
Add balances check-paper Bureau Engraving and Printing June 30, 1882	29, 728				
Receipts money-values by Bureau Engraving and Printing during fiscal year 1883	10, 243, 400	10, 612, 040	11, 400, 080	61, 105, 700	70, 047, 950
Add receipts check-paper by Bureau Engraving and Printing during fiscal year 1883	627, 912				
Total to be accounted for	11, 651, 136	11, 306, 440	11, 939, 744	65, 872, 840	76, 189, 730
Total deliveries money-values (perfect) during fiscal year 1883	9, 180, 544⅓	10, 216, 000	10, 240, 000	53, 280, 660	59, 739, 700
Total deliveries check-paper (perfect) during fiscal year 1883	431, 333				
Total deliveries money-values (imperfect) during fiscal year 1883	513, 098	425, 600	422, 861	3, 826, 840	3, 429, 780
Total deliveries check-paper (imperfect) during fiscal year 1883	20, 957				
Balances money-values in Bureau Engraving and Printing June 30, 1883	1, 299, 853⅔	664, 840	1, 276, 880	8, 765, 340	13, 020, 250
Balances check-paper in Bureau Engraving and Printing June 30, 1883	205, 350				
Total accounted for	11, 651, 136	11, 306, 440	11, 939, 744	65, 872, 840	76, 189, 730

* National-bank currency, series 1875 and

PAPER—SILK-THREADED FIBER, &c.—Continued.

Denomination.									Total.
20's.	50's.	100's.	500's.	1,000's.	5,000's.	10,000's.	20,000's.	50,000's.	
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
.....	.....	105, 000	.....	.....	.....	.....	.....	.....	105, 000
.....	437, 100	2, 742, 600	8, 654, 500	63, 000, 000	.....	525, 000, 000	.....	.....	599, 834, 200
.....	14, 900	1, 000	5, 000	10, 000	50, 000	100, 000	200, 000	500, 000	880, 900
.....	452, 000	2, 848, 600	8, 659, 500	63, 010, 000	50, 000	525, 100, 000	200, 000	500, 000	600, 820, 100
.....	350, 000	2, 600, 000	7, 500, 000	60, 000, 000	.....	500, 000, 000	.....	.....	570, 450, 000
.....	87, 100	247, 600	1, 154, 500	3, 000, 000	.....	25, 000, 000	.....	..	29, 489, 200
.....	14, 450	500	1, 500	6, 000	15, 000	50, 000	40, 000	100, 000	227, 450
.....	450	500	3, 500	4, 000	35, 000	50, 000	160, 000	400, 000	653, 450
.....	452, 000	2, 848, 600	8, 659, 500	63, 010, 000	50, 000	525, 100, 000	200, 000	500, 000	600, 820, 100
7, 919, 660	1, 752, 650	3, 259, 200	481, 500	366, 000	.....	.....	.....	.....	26, 021, 994
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
70, 129, 300	38, 304, 000	43, 115, 600	31, 979, 500	92, 950, 000	27, 050, 000	615, 100, 000	200, 000	500, 000	1, 072, 494, 170
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
78, 048, 960	40, 056, 650	46, 374, 800	32, 561, 000	93, 316, 000	27, 050, 000	615, 100, 000	200, 000	500, 000	1, 098, 516, 164
60, 813, 720	31, 762, 200	39, 575, 200	29, 680, 000	88, 010, 000	22, 500, 000	585, 000, 000	.....	.....	990, 817, 480
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3, 694, 880	2, 230, 400	2, 683, 400	2, 441, 000	4, 956, 000	4, 515, 000	30, 050, 000	40, 000	100, 000	58, 915 764
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13, 540, 360	6, 064, 050	4, 116, 200	440, 000	350, 000	35, 000	50, 000	160, 000	400, 000	48, 882, 920
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
78, 048, 960	40, 056, 650	46, 374, 800	32, 561, 000	93, 316, 000	27, 050, 000	615, 100, 000	200, 000	500, 000	1, 098, 516, 164

1882, included in the recapitulation.

TABLE V.—*STATEMENT of REDEEMED UNITED STATES SECURITIES COUNT, EXAMINATION, and DESTRUCTION,*

Title of security.	Denominations.				
	1s.	2s.	5s.	10s.	20s.
United States notes, new issue	$9,816 50	$14,608 20	$190,780 00	$361,575	$375,060
United States notes, series 1869	74,980 60	111,261 00	1,995,642 50	4,371,110	3,773,502
United States notes, series 1874	67,125 60	94,327 00			
United States notes, series 1875	614,138 80	1,163,131 00	5,922,622 50	3,179,405	2,767,210
United States notes, series 1878	1,519,970 10	1,802,664 00	6,991,732 50	4,573,045	4,846,670
United States notes, series 1880	7,684,579 20	5,584,240 00	3,951,677 50	1,806,745	448,120
United States demand notes			250 00	260	200
One-year notes of 1863				370	1,040
Two-year notes of 1863					
Compound interest notes of 1863				120	
Compound interest notes of 1864				2,090	2,680
Silver certificates, series 1878				421,723	434,130
Silver certificates, series 1880				3,816,105	2,733,326
Gold certificates, New York, series 1882					152,080
Gold certificates, Washington, series 1882					45,020
Refunding certificates				71,600	
National currency notes of "failed" and "liquidating" banks	16,639 50	12,164 00	1,855,789 50	1,632,542	892,238
National currency redeemed and retired	267,744 50	228,206 00	26,768,419 00	25,646,705	14,652,998
Two-year coupon-notes of 1863					
Totals	10,254,994 80	9,010,601 20	47,676,913 50	45,883,395	31,124,274
Redeemed internal-revenue stamps					

Redeemed United States fractional currency received for destruction.

United States fractional currency, first issue	
United States fractional currency, second issue	
United States fractional currency, third issue	
United States fractional currency, fourth issue	
United States fractional currency, fourth issue, second series	
United States fractional currency, fourth issue, third series	
United States fractional currency, fifth issue	
Totals	
Aggregate of redeemed United States securities received for destruction	

RECEIVED by the OFFICE of the SECRETARY of the TREASURY, for FINAL during the fiscal year ended June 30, 1883.

Denominations.						Total.
50s.	100s.	500s.	1,000s.	5,000s.	10,000s.	
$42,200	$55,400	$22,000	$33,000	.....	.....	$1,104,439 70
575,850	1,102,000	39,500	1,453,000	.....	.....	13,496,846 10
1,907,700	.....	667,500	.....	.....	.....	2,736,652 60
247,600	1,470,600	780,000	.....	.....	.....	16,144,707 30
1,315,475	1,884,000	618,500	921,000	$10,105,000	22,100,000	56,678,056 60
117,050	11,600	.....	.....	.....	.....	19,604,011 70
.....	.....	.....	.....	.....	.....	710 00
250	500	.....	.....	.....	.....	2,160 00
450	800	.....	.....	.....	.....	1,250 00
.....	100	.....	.....	.....	.....	220 00
2,300	1,500	.....	.....	.....	.....	8,570 00
721,815	807,080	1,008,500	2,046,000	.....	.....	5,439,248 00
164,800	366,400	.....	.....	.....	.....	7,080,631 00
149,000	135,600	208,000	350,000	1,035,000	5,760,000	7,789,680 00
200	.....	.....	.....	.....	.....	45,220 00
.....	.....	.....	.....	.....	.....	71,600 00
328,750	250,300	2,000	1,000	.....	.....	4,991,423 00
4,706,450	6,307,700	272,000	75,000	.....	.....	78,925,222 50
500	300	.....	1,000	.....	.....	1,800 00
10,280,390	12,393,880	3,618,000	4,880,000	11,140,000	27,860,000	.....
.....						3,113,452 05

Denominations.						
3c.	5c.	10c.	15c.	25c.	50c.	
.....	$41 77	$93 94	.....	$127 38	$307 30	570 39
.....	57 23	83 49	.....	153 55	150 75	445 02
$30 68	20 85	472 50	$0 24	787 31	1,214 90	2,526 48
.....	.....	1,791 86	663 20	2,896 35	477 40	5,828 81
.....	.....	.....	.....	.....	2,308 20	2,308 20
.....	.....	.....	.....	.....	3,093 10	3,093 10
.....	.....	5,049 33	.....	17,228 38	9,507 25	31,784 96
30 68	119 85	7,491 12	663 44	21,192 97	17,058 90	.....
.....						217,282,457 51

TABLE W.—*STATEMENT of UNITED STATES SECURITIES UNISSUED, and MUTILATED, in process of PRINTING, received by the OFFICE of the SECRETARY of the TREASURY for FINAL COUNT, EXAMINATION, and DESTRUCTION during the fiscal year ended June* 30, 1883.

Title of security.	Total.
United States bonds unissued	$311, 274, 800 00
United States national bank currency, unissued	286, 110 00
United States notes, series of 1880	3, 390, 904 00
United States silver certificates	2, 089, 760 00
United States gold certificates, series 1882	14, 846, 440 00
United States bonds mutilated in printing	29, 489, 200 00
United States bonds, specimens, mutilated in printing	227, 450 00
United States national bank currency mutilated in printing, series of 1875	6, 086, 700 00
United States national bank currency mutilated in printing, series of 1882	2, 685, 310 00
Aggregate destroyed	370, 376, 674 00

TABLE X.—*RETURNS, by JUDGMENTS, of the UNITED STATES COURT of CLAIMS, of PROCEEDS of PROPERTY SEIZED as CAPTURED or ABANDONED, under the act of March* 12, 1863, *PAID from July* 1, 1882, *to June* 30, 1883.

Date.	To whom paid.	Amount.
January 1, 1883	Edward T. Parker, administrator of John K. Elgee	$105, 007 59
June 13, 1883	Stephen Duncan, executor of Stephen Duncan, deceased	19, 543 79
	Total	124, 551 38

TABLE Y.—*RECEIPTS and DISBURSEMENTS by UNITED STATES ASSISTANT TREASURERS during the fiscal year ended June* 30, 1883.

BALTIMORE.

Balance June 30, 1882		$5, 054, 201 05
RECEIPTS.		
On account of customs	$3, 166, 244 58	
On account of internal revenue	486, 944 16	
On account of redemption	1, 085, 580 00	
On account of certificates of deposit, act June 8, 1872	3, 550, 000 00	
On account of Post-Office Department	438, 950 94	
On account of transfers	8, 445, 600 87	
On account of patent fees	135 00	
On account of disbursing officers	3, 999, 523 20	
On account of semi-annual duty	136, 620 22	
On account of miscellaneous	48, 283 97	
		21, 357, 882 94
		26, 412, 083 99
DISBURSEMENTS.		
On account of treasury drafts	3, 959, 809 45	
On account of Post-Office drafts	333, 475 04	
On account of disbursing accounts	3, 793, 085 55	
On account of redemption	1, 102, 120 00	
On account of interest	955, 454 01	
On account of transfers	3, 168, 027 80	
On account of certificates of deposit, act June 8, 1872	3, 235, 000 00	
		16, 546, 971 85
Balance June 30, 1883		9, 865, 112 14

TABLE Y.—*RECEIPTS and DISBURSEMENTS, &c.*—Continued.

BOSTON.

Balance June 30, 1882		$14,235,924 51
RECEIPTS.		
On account of customs	$25,609,638 22	
On account of internal revenue	1,074,499 95	
On account of certificates, act June 8, 1872	3,235,000 00	
On account of Post-Office Department	2,333,729 95	
On account of transfers	11,088,080 88	
On account of patent fees	8,349 20	
On account of disbursing officers	28,533,563 18	
On account of miscellaneous	7,323,713 79	
		79,206,575 17
		93,442,499 68
DISBURSEMENTS.		
On account of Treasury drafts	16,449,389 32	
On account of Post-Office drafts	1,671,601 11	
On account of disbursing officers	28,365,095 26	
On account of interest	7,231,610 24	
On account of transfers	11,127,520 41	
On account of certificates of deposit, act June 8, 1872	3,510,000 00	
On account of fractional currency redeemed	722,485 69	
On account of standard dollars	463,113 00	
On account of miscellaneous	10,529 64	
		69,551,344 67
Balance June 30, 1883		23,891,155 01

CHICAGO.

Balance June 30, 1882		14,391,179 67
RECEIPTS.		
On account of customs	4,930,757 72	
On account of internal revenue	2,630,191 08	
On account of sale of lands	887,662 08	
On account of gold certificates	3,000,000 00	
On account of certificates of deposit, act June 8, 1872	550,000 00	
On account of Post-Office Department	4,002,575 72	
On account of transfers	13,683,543 19	
On account of patent fees	7,589 00	
On account of disbursing officers	12,933,411 47	
On account of semi-annual duty	90,288 39	
On account of Secretary of Treasury	3,476 10	
On account of miscellaneous	410,381 73	
		43,129,876 48
		57,521,056 15
DISBURSEMENTS.		
On account of Treasury drafts	13,184,888 82	
On account of Post-Office drafts	3,763,562 57	
On account of disbursing officers	12,120,166 37	
On account of interest	1,509,486 96	
On account of transfers	11,047,628 54	
On account of certificates of deposit, act June 8, 1872	1,035,000 00	
On account of fractional currency redeemed	6,908 28	
		42,667,641 54
Balance June 30, 1883		14,853,414 61

TABLE V.—*RECEIPTS and DISBURSEMENTS, &c.*—Continued.

CINCINNATI.

Balance June 30, 1882		$3,650,092 97
RECEIPTS.		
On account of customs	$1,104,396 59	
On account of internal revenue	433,169 11	
On account of fractional currency	670 00	
On account of minor coins	38,593 00	
On account of fractional silver coin	661,101 00	
On account of certificates, act June 8, 1872	2,340,000 00	
On account of Post-Office Department	1,895,977 84	
On account of transfers	8,776,830 63	
On account of patent fees	5,217 45	
On account of disbursing officers	1,785,199 18	
On account of interest	1,296,474 98	
On account of miscellaneous	167,844 88	
		18,505,474 66
		22,155,567 63
DISBURSEMENTS.		
On account of Treasury drafts	1,771,785 39	
On account of Post-Office drafts	1,897,654 01	
On account of disbursing officers	1,808,472 77	
On account of minor coins redeemed	38,593 00	
On account of fractional silver coin redeemed	661,101 00	
On account of interest	1,296,474 98	
On account of transfers	7,813,474 71	
On account of certificates of deposit, act June 8, 1872	2,255,000 00	
On account of fractional currency redeemed	670 00	
		17,543,225 86
Balance June 30, 1883		4,612,341 77

NEW ORLEANS.

Balance June 30, 1882		7,264,728 75
RECEIPTS.		
On account of customs	2,480,662 96	
On account of internal revenue	913,609 69	
On account of sale of lands	912,143 80	
On account of Post-Office Department	1,039,388 21	
On account of transfers	18,034,213 84	
On account of patent fees	356 00	
On account of disbursing officers	3,980,642 52	
On account of miscellaneous	238,391 73	
		27,599,408 75
		34,864,137 50
DISBURSEMENTS.		
On account of Treasury drafts	4,591,461 76	
On account of Post-Office drafts	858,982 34	
On account of disbursing accounts	3,734,703 97	
On account of transfers	14,486,652 36	
On account of fractional currency redeemed	900 00	
		23,672,700 43
Balance June 30, 1883		11,191,437 07

TABLE Y.—*RECEIPTS and DISBURSEMENTS, &c.*—Continued.

NEW YORK.

Balance June 30, 1882		$98,727,509 22
RECEIPTS.		
On account of customs	$151,869,013 41	
On account of gold certificates, act July 12, 1882	71,350,000 00	
On account of internal revenue	2,729,890 40	
On account of certificates of deposits, act of June 8, 1872	4,445,000 00	
On account of Post-Office Department	8,299,509 47	
On account of transfers	141,888,031 32	
On account of patent fees	4,102 70	
On account of disbursing officers	274,154,756 53	
On account of assay office, bullion	5,640,524 93	
On account of interest	42,398,664 77	
On account of miscellaneous	54,705,451 59	
		757,484,945 12
		856,212,454 34
DISBURSEMENTS.		
On account of Treasury drafts	315,073,315 88	
On account of Post-Office drafts	7,153,675 01	
On account of disbursing officers	267,464,449 88	
On account of assay office, bullion	11,048,820 81	
On account of interest	42,398,664 77	
On account of Louisville and Portland Canal Company bond redeemed	1,000 00	
On account of United States bonds redeemed	45,317,770 15	
On account of United States bonds, sinking fund	552,636 00	
On account of United States gold certificates, act March 3, 1863	1,533,580 00	
On account of United States gold certificates, act July 12, 1882, New York series	7,715,000 00	
On account of United States gold certificates, act July 12, 1882, Washington series	20,000 00	
On account of certificates of deposit, act June 8, 1872	4,050,000 00	
On account of United States notes, mutilated	16,458,269 00	
On account of National Bank notes, mutilated	4,734,000 00	
On account of United States silver certificates, mutilated	8,279,000 00	
On account of fractional currency, mutilated	21,570 00	
		731,821,751 50
Balance June 30, 1883		124,390,702 84

(United States gold certificates, act July 12, 1882, New York series, canceled at Washington, not included above, $51,680.)

PHILADELPHIA.

Balance on hand June 30, 1882		$17,296,326 80
RECEIPTS.		
On account of disbursing officers	$16,460,752 86	
On account of Post-Office Department	2,258,643 76	
On account of transfers	13,016,000 38	
On account of certificates of deposit, act June 8, 1872	5,035,000 00	
On account of semi-annual duty	577,369 38	
On account of internal-revenue	360,833 00	
On account of patent fees	4,384 90	
On account of miscellaneous	2,198,998 19	
On account of customs	12,459,268 53	
		52,371,251 00
		69,667,577 80
DISBURSEMENTS.		
On account of disbursing officers	16,869,244 48	
On account of Post-Office drafts	2,048,003 98	
On account of Treasury drafts	10,746,243 81	
On account of certificates of deposit, act June 8, 1872	4,700,000 00	
On account of interest	3,241,506 87	
On account of transfers	8,198,111 40	
		45,803,110 54
Balance June 30, 1883		23,864,467 26

TABLE V.—*RECEIPTS and DISBURSEMENTS, &c.*—Continued.

SAINT LOUIS.

Balance June 30, 1882		$9,219,464 79
RECEIPTS.		
On account of customs	$1,841,297 10	
On account of internal revenue	761,625 43	
On account of sale of lands	64,196 56	
On account of Treasurer's transfers	3,331,914 45	
On account of redemption	886,878 51	
On account of certificates of deposit, act June 8, 1872	245,000 00	
On account of Post-Office Department	2,407,634 19	
On account of transfers	16,456,784 23	
On account of patent fees	2,920 75	
On account of disbursing officers	12,059,523 67	
On account of assay office, ordinary expense account	2,860 39	
On account of bullion account	25,000 00	
On account of miscellaneous	707,380 91	
		38,793,016 19
		48,012,480 98
DISBURSEMENTS.		
On account of Treasury drafts	12,048,587 38	
On account of Post-Office drafts	2,501,236 36	
On account of disbursing officers	11,581,674 04	
On account of assay office, ordinary expense account	5,507 13	
On account of bullion account	18,446 00	
On account of interest	638,744 47	
On account of Treasurer's transfers	561,400 41	
On account of transfers	7,179,440 00	
On account of certificates of deposit, act June 8, 1872	425,000 00	
On account of fractional currency redeemed	185 00	
		34,960,220 79
Balance June 30, 1883		13,052,260 19

SAN FRANCISCO.

Balance June 30, 1882		*41,021,949 69
RECEIPTS.		
On account of customs	10,939,623 70	
On account of internal revenue	3,976,213 04	
On account of sale of lands	795,050 37	
On account of repayments	235,324 29	
On account of standard dollars	1,946,500 00	
On account of Post-Office Department	961,657 03	
On account of transfers	20,676,220 00	
On account of patent fees	17,919 50	
On account of disbursing officers	12,264,439 41	
On account of miscellaneous	1,123,226 97	
		52,936,174 31
		93,958,124 00
DISBURSEMENTS.		
On account of Treasury drafts	9,894,244 03	
On account of Post-Office drafts	993,476 12	
On account of disbursing officers	11,362,982 69	
On account of interest	551,505 17	
On account of transfers	1,150,301 89	
		23,952,509 90
Balance June 30, 1883		70,005,614 10

* Including reserve fund, $2,240,000.

APPENDIX ACCOMPANYING THE REPORT.

APPENDIX.

SCHEDULE No. 2.

(Referred to on pages XXXVI, XXXIX, XL.)

ESTIMATES of EXPENSES of COLLECTING the REVENUE from CUSTOMS for the fiscal year ending June 30, 1885, showing the NUMBER of EMPLOYÉS and SALARIES REQUIRED in EACH DISTRICT, under the CONSOLIDATION and REORGANIZATION as RECOMMENDED by the SECRETARY of the TREASURY.

MAINE.

No.	Officers.	Per annum.	Total.
	VANCEBOROUGH.		
1	Collector		$3,000
2	Deputy collectors ... each	$1,400	2,800
5	Deputy collectors and inspectors ... do	1,000	5,000
3	do ... do ... do	800	2,400
11	Total		13,200
	BANGOR.		
1	Collector		3,000
1	Deputy collector		1,600
1	Deputy collector and inspector		1,400
6	Deputy collectors and inspectors ... each	1,000	6,000
2	do ... do ... do	800	1,600
4	do ... do ... do	600	2,400
2	do ... do ... do	300	600
2	do ... do ... do	200	400
1	Deputy collector and inspector		100
20	Total		17,100
	BATH.		
1	Collector		3,000
1	Deputy collector		1,600
1	Deputy collector and inspector		1,400
6	Deputy collectors and inspectors ... each	1,000	6,000
4	do ... do ... do	800	3,200
2	do ... do ... do	600	1,200
2	do ... do ... do	300	600
17	Total		17,000
	EASTPORT.		
1	Collector		3,000
1	Deputy collector		1,800
5	Inspectors ... each	1,000	5,000
1	Clerk		1,000
1	Deputy collector		1,200
1	Deputy collector and inspector		1,000
9	Inspectors ... each	800	7,200
4	Deputy collectors and inspectors ... do	300	1,200
23	Total		21,400
	PORTLAND.		
1	Collector		5,000
2	Deputy collectors ... each	2,500	5,000
2	do ... do	1,800	3,600
1	Clerk		1,600
6	Clerks ... each	1,200	7,200
2	do ... do	1,000	2,000
1	Clerk		900
18	Inspectors ... each	1,000	18,000
16	Inspectors (for 6 months) ... do	1,000	8,000
7	Night inspectors (for 6 months) ... do	900	3,150
2	Boatmen ... do	800	1,600
2	Messengers ... do	600	1,200
1	Laborer		600
1	Watchman		720
2	Deputy collectors and inspectors ... each	300	600
1	Deputy collector and inspector		100
65	Total		56,770

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

NEW HAMPSHIRE.

No.	Officers.	Per annum.	Total.
	PORTSMOUTH.		
1	Collector		$2,000
1	Deputy collector		1,200
1	Deputy collector and inspector		1,000
1	do do		600
1	Inspector		1,400
3	Inspectors each	$1,000	3,000
1	Boatman		400
9	Total		9,600

VERMONT.

No.	Officers.	Per annum.	Total.
	BURLINGTON.		
1	Collector		$5,000
1	Deputy collector		2,500
2	Deputy collectors and inspectors each	$1,800	3,600
4	do do do	1,600	6,400
1	Deputy collector and inspector		1,400
4	Deputy collectors and inspectors each	1,200	4,800
3	do do do	1,400	4,200
11	do do do	1,000	11,000
2	Inspectors do	1,400	2,800
21	do do	1,000	21,000
6	Deputy collectors and inspectors do	600	3,600
2	Night watchmen do	600	1,200
1	Clerk		600
2	Deputy collectors and inspectors each	1,000	2,000
1	Deputy collector and inspector		800
1	Clerk		1,000
1	Boatman		600
4	Tally clerks each	240	960
68	Total		73,460

MASSACHUSETTS.

No.	Officers.	Per annum.	Total.
	SALEM.		
1	Collector		$3,000
1	Deputy collector		1,800
1	do		1,400
1	Clerk		1,200
5	Deputy collectors and inspectors each	$1,000	5,000
7	Inspectors do	1,000	7,000
1	Inspector		1,200
1	Boatman		600
1	Deputy collector and inspector		300
19	Total		21,500
	BOSTON.		
	Collector's office.		
1	Collector		8,000
1	Deputy collector		4,000
1	Secretary and chief clerk		2,500
3	Deputy collectors each	3,000	9,000
2	do do	2,500	5,000
1	Auditor		3,000
1	Cashier		3,000
1	Assistant cashier		2,200
4	Clerks each	2,000	8,000
7	do do	1,800	12,600
14	do do	1,600	22,400
43	do do	1,400	60,200
15	do do	1,200	18,000
22	do do	1,000	22,000
1	Clerk and storekeeper		1,600
1	Clerk and assistant storekeeper		1,200
1	Copyist		600
7	Messengers each	840	5,880

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

MASSACHUSETTS—Continued.

No.	Officers.	Per annum.	Total.
	BOSTON—Continued.		
	Collector's office—Continued.		
8	Messengers ..... each	$720	$5,760
1	Assistant to cigar inspector		800
8	Night watchmen ..... each	800	6,400
87	Inspectors ..... do	1,400	121,800
1	Female inspector		900
1	Captain of night inspectors		1,400
24	Night inspectors ..... each	1,000	24,000
3	Weighers ..... do	2,000	6,000
3	Assistant weighers ..... do	1,400	4,200
1	Gauger		2,000
2	Assistant gaugers ..... each	1,400	2,800
14	Assistant weighers ..... do	1,200	16,800
15	do ..... do	1,000	15,000
3	Weigher's clerks ..... do	1,000	3,000
1	Storekeeper of port		2,000
2	Foremen of laborers ..... each	1,000	2,000
32	Laborers ..... do	800	25,600
1	Carpenter		900
4	Revenue boatmen ..... each	800	3,200
1	Day watchman		1,000
1	Measurer of marble, when employed		1,200
2	Deputy collectors and inspectors ..... each	1,000	2,000
1	Deputy collector and inspector		900
1	do ..... do		800
2	Deputy collectors and inspectors ..... each	800	1,600
2	do ..... do ..... do	500	1,000
2	do ..... do ..... do	300	600
	Naval office.		
1	Naval officer		5,000
1	Deputy Naval officer		2,500
1	Chief clerk and acting deputy		2,000
4	Clerks ..... each	1,800	7,200
6	do ..... do	1,600	9,600
3	do ..... do	1,400	4,200
2	do ..... do	1,200	2,400
1	Clerk		1,000
	Appraiser's department.		
1	General appraiser		3,000
1	Appraiser		4,000
3	Assistant appraisers ..... each	2,500	7,500
1	Clerk to general appraiser		1,400
1	Special examiner of drugs		1,000
1	Examiner		2,000
10	Examiners ..... each	1,800	18,000
2	do ..... do	1,600	3,200
1	Examiner		1,400
1	do		1,200
2	Clerks ..... each	1,600	3,200
1	Clerk		1,400
2	Clerks ..... each	1,200	2,400
7	Samplers ..... do	1,200	8,400
1	Sampler		840
5	Openers and packers ..... each	900	4,500
5	do ..... do	840	4,200
2	Messengers ..... do	840	1,680
415	Total		546,060
	NEW BEDFORD.		
1	Collector		3,000
1	Deputy collector		1,800
1	Clerk		1,000
1	Deputy collector and inspector		800
3	Deputy collectors and inspectors ..... each	500	1,500
4	do ..... do	1,000	4,000
2	do ..... do	800	1,600
1	Boatman		500
14	Total		14,200

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

RHODE ISLAND.

No.	Officers.	Per annum.	Total.
	PROVIDENCE.		
1	Collector		$4,000
1	Deputy collector		2,000
2	Deputy collectors ... each	$1,800	3,600
6	Inspectors ... do	1,200	7,200
5	do ... do	1,000	5,000
1	Inspector		500
2	Deputy collectors and inspectors ... each	1,000	2,000
1	Deputy collector and inspector		600
1	Storekeeper		1,000
1	Clerk and sampler		1,200
1	Watchman		720
22	Total		27,820

CONNECTICUT.

No.	Officers.	Per annum.	Total.
	NEW LONDON.		
1	Collector		$2,500
1	Deputy collector		1,600
1	do		500
1	do		300
3	Deputy collectors and inspectors ... each	$1,000	3,000
7	Total		7,900
	NEW HAVEN.		
1	Collector		4,000
1	Deputy collector		2,000
2	Deputy collectors and inspectors ... each	1,200	2,400
1	Deputy collector and inspector		1,000
1	Deputy collector and clerk		1,400
1	do ... do		1,200
1	Deputy collector and inspector		800
1	do ... do		500
1	do ... do		200
2	Deputy collectors and inspectors ... each	150	300
2	Inspectors, weighers, and gaugers ... do	1,200	2,400
1	Messenger		500
1	Boatman		400
4	Deputy collectors and inspectors ... each	1,000	4,000
1	Night inspector		900
21	Total		22,000

NEW YORK.

No.	Officers.	Per annum.	Total.
	NEW YORK CITY.		
	Collector's office.		
1	Collector		$12,000
1	Chief clerk		5,000
1	Auditor		5,000
1	Cashier		5,000
1	Assistant auditor		3,000
1	Assistant cashier		3,000
6	Deputy collectors ... each	$3,500	21,000
5	do ... do	3,000	15,000
1	Clerk		3,000
10	Clerks ... each	2,500	25,000
18	do ... do	2,200	39,600
37	do ... do	2,000	74,000
16	do ... do	1,800	28,800
48	do ... do	1,600	76,800
67	do ... do	1,400	93,800
99	do ... do	1,200	118,800
20	do ... do	1,000	20,000

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

NEW YORK—Continued.

No.	Officers.	Per annum.	Total.
	NEW YORK CITY—Continued.		
	Collector's office—Continued.		
43	Messengers ..... each	$840	$36,120
10	.....do ..... do	720	7,200
2	.....do ..... do	500	1,000
1	Superintendent at Castle Garden		2,000
1	Measurer of marble		2,000
1	Superintendent of laborers at public store		1,600
1	Engineer		1,400
1	Engineer at public store		1,200
1	Assistant engineer at custom-house		720
1	Detective		1,200
1	Master mechanic		1,200
3	Carpenters ..... each	1,000	3,000
1	Opener and packer		1,000
1	Bookbinder		1,200
34	Watchmen ..... each	1,000	34,000
1	Storekeeper		1,400
1	Assistant storekeeper		1,000
12	Laborers ..... each	720	8,640
3	Firemen ..... do	720	2,160
1	Scrubber		540
1	.....do		360
1	Deputy collector at Albany		3,000
4	Inspectors at Albany and Troy ..... each	1,000	4,000
1	Deputy collector and inspector at Cold Spring		200
1	Deputy collector and inspector at Sag Harbor		300
1	Deputy collector and inspector at Greenport		200
1	Deputy collector and inspector at Patchogue		200
1	Deputy collector and inspector at Port Jefferson		200
300	Inspectors ..... each	1,400	420,000
15	.....do ..... do	1,000	15,000
123	Night inspectors ..... do	1,000	123,000
7	Female inspectors ..... do	1,000	7,000
4	Coast inspectors ..... do	200	800
1	Telegraph operator		1,000
	Weigher's and Gauger's department.		
4	Weighers ..... each	2,500	10,000
5	Weighers' foremen ..... do	1,400	7,000
50	Assistant weighers ..... do	1,200	60,000
30	.....do ..... do	900	27,000
1	Gauger		2,500
2	Gaugers ..... each	2,200	4,400
1	Foreman		1,400
6	Assistant gaugers ..... each	1,200	7,200
5	.....do ..... do	900	4,500
27	Laborers ..... do	720	19,440
	Surveyor's office.		
1	Surveyor		6,000
1	Assistant surveyor		5,000
1	Deputy surveyor		3,000
2	Deputy surveyors ..... each	2,500	5,000
4	Clerks ..... do	1,800	7,200
6	.....do ..... do	1,600	9,600
7	Measurers of vessels ..... do	1,400	9,800
2	Messengers ..... do	840	1,680
6	.....do ..... do	720	4,320
1	Scrubber		360
	Naval office.		
1	Naval officer		6,000
1	Deputy naval officer		3,000
3	Deputy naval officers ..... each	2,500	7,500
1	Auditor		2,500
8	Clerks ..... each	2,200	17,600
20	.....do ..... do	2,000	40,000
5	.....do ..... do	1,800	9,000
18	.....do ..... do	1,600	28,800
11	.....do ..... do	1,400	15,400
14	.....do ..... do	1,200	16,800
1	Clerk		1,000
5	Messengers ..... each	840	4,200
2	.....do ..... do	500	1,000

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

NEW YORK—Continued.

No.	Officers.	Per annum.	Total.
	NEW YORK CITY—Continued.		
	Appraiser's department.		
1	Appraiser		$6,000
1	Assistant appraiser		3,500
7	Assistant appraisers ... each	$3,000	21,000
1	Chief clerk		2,500
22	Examiners ... each	2,500	55,000
12	do ... do	2,200	26,400
20	do ... do	2,000	40,000
14	do ... do	1,800	25,200
1	Clerk		2,200
2	Clerks ... each	1,800	3,600
12	do ... do	1,600	19,200
14	do ... do	1,400	19,600
16	do ... do	1,200	19,200
30	Samplers ... do	1,200	36,000
105	Openers and packers ... do	900	94,500
8	Messengers ... do	840	6,720
7	do ... do	720	5,040
	General appraiser's office.		
1	General appraiser		4,000
1	Clerk		2,500
2	Clerks ... each	1,800	3,600
1	Clerk		1,600
4	Clerks ... each	1,200	4,800
1	Opener and packer		900
1	Messenger		720
1,450	Total		1,984,620
	PLATTSBURGH.		
1	Collector		3,000
1	Deputy collector and inspector		1,800
2	Deputy collectors and inspectors ... each	1,400	2,800
2	do ... do ... do	1,200	2,400
1	Deputy collector and inspector		1,000
9	Deputy collectors and inspectors ... each	900	8,100
8	do ... do ... do	800	6,400
3	do ... do ... do	600	1,800
27	Total		27,300
	OGDENSBURG.		
1	Collector		3,000
1	Deputy collector and inspector		1,600
1	do		1,400
3	Deputy collectors and inspectors ... each	1,200	3,600
2	do ... do ... do	1,000	2,000
2	do ... do ... do	800	1,600
3	do ... do ... do	500	1,500
9	Inspectors ... do	1,000	9,000
22	Total		23,700
	CAPE VINCENT.		
1	Collector		2,500
1	Deputy collector and inspector		1,400
1	do ... do		1,200
2	Deputy collectors and inspectors ... each	1,000	2,000
2	do ... do ... do	900	1,800
6	do ... do ... do	500	3,000
13	Total		11,900
	OSWEGO.		
1	Collector		4,000
1	Deputy collector		1,800
1	do		1,600
2	Deputy collectors ... each	1,400	2,800
1	Deputy collector and inspector		1,200
3	Deputy collectors and inspectors ... each	1,000	3,000
19	do ... do ... do	800	15,200
28	Total		29,600

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

NEW YORK—Continued.

No.	Officers.	Per annum.	Total.
	ROCHESTER.		
1	Collector		$3,000
1	Deputy collector		1,800
2	Deputy collectors and inspectors ... each	$1,400	2,800
2	do ... do	1,200	2,400
8	do ... do	1,000	8,000
6	do ... do	800	4,800
20	Total		22,800
	SUSPENSION BRIDGE.		
1	Collector		4,000
1	Deputy collector		2,000
1	Deputy collector and inspector		1,600
5	Deputy collectors and inspectors ... each	1,400	7,000
1	Deputy collector and inspector		1,200
24	Deputy collectors and inspectors ... each	1,000	24,000
2	do ... do	800	1,600
5	do ... do	600	3,000
1	Messenger		600
41	Total		45,000
	BUFFALO.		
1	Collector		5,000
1	Deputy collector and inspector		2,500
1	do		1,800
1	do		1,600
6	Deputy collectors and inspectors ... each	1,400	8,400
7	do ... do	1,200	8,400
22	do ... do	1,000	22,000
1	Deputy collector and inspector		800
2	Deputy collectors and inspectors ... each	600	1,200
1	Messenger		800
1	do		500
1	Opener and packer		900
45	Total		53,900

NEW JERSEY.

	PERTH AMBOY.		
1	Collector		$3,000
1	Deputy collector		1,400
2	Deputy collectors and inspectors ... each	$1,200	2,400
1	Deputy collector and inspector		300
2	Coast inspector ... each	600	1,200
7	Total		8,300

PENNSYLVANIA.

	PHILADELPHIA		
	Collector's office.		
1	Collector		$8,000
2	Deputy collectors ... each	$3,000	6,000
1	Deputy collector		2,500
1	Auditor		2,500
1	Cashier		2,500
1	Assistant cashier		2,000
2	Clerks ... each	2,000	4,000
5	do ... do	1,800	9,000
13	do ... do	1,600	20,800
11	do ... do	1,400	15,400
6	do ... do	1,200	7,200
1	Messenger		840
4	Messengers ... each	720	2,880
2	Watchmen ... do	900	1,800
1	Superintendent warehouses		2,000
1	Clerk and cigar inspector		1,400
2	Foremen (public stores) ... each	900	1,800
2	Night watchmen ... do	900	1,800
1	Marker		720

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

PENNSYLVANIA—Continued.

No.	Officers.	Per annum.	Total.
	PHILADELPHIA—Continued.		
	Collector's office—Continued.		
17	Laborers ..... each	$700	$11,900
2	Bargemen ..... do	720	1,440
5	Deputy collectors and inspectors ..... do	600	3,000
1	Carpenter		800
2	Day watchmen ..... each	720	1,440
6	Inspectors ..... do	1,400	8,400
72	do ..... do	1,200	86,400
1	Inspector		600
1	Night inspector		1,200
34	Night inspectors ..... each	1,000	34,000
1	Inspector		900
	Weigher's and Gauger's department.		
1	Chief weigher		2,000
18	Assistant weighers ..... each	1,200	21,600
1	Clerk		1,200
4	Laborers ..... each	720	2,880
1	Gauger		2,000
1	Assistant gauger		1,200
1	Stenciler		900
	Naval office.		
1	Naval officer		3,000
1	Deputy naval officer and clerk		2,500
1	Cashier and fee clerk		1,800
1	Liquidating clerk		1,800
2	Clerks ..... each	1,400	2,800
2	do ..... do	1,200	2,400
1	Messenger		720
	Appraiser's department.		
1	Appraiser		3,500
3	Assistant appraisers ..... each	2,500	5,000
1	Examiner		2,000
7	Examiners ..... each	1,800	12,600
1	Inspector of drugs		1,000
1	Chief clerk		1,500
2	Clerks ..... each	1,200	2,400
2	do ..... do	1,200	2,400
1	Messenger		700
1	Watchman		700
14	Samplers and packers ..... each	900	12,600
1	Foreman of laborers		900
10	Laborers ..... each	700	7,000
1	General appraiser		3,000
1	Clerk		1,400
282	Total		346,720
	ERIE.		
1	Collector		2,000
1	Deputy collector		1,600
1	Deputy collector and inspector		1,000
3	Total		4,600
	PITTSBURGH.		
1	Collector		4,000
1	Deputy collector		1,800
1	Deputy collector and inspector		1,600
1	do		1,000
1	Clerk		1,400
1	do		1,200
1	Deputy collector and inspector		1,200
3	Deputy collectors and inspectors ..... each	1,000	3,000
1	Messenger		600
11	Total		15,800

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

DELAWARE.

No.	Officers.	Per annum.	Total.
	WILMINGTON.		
1	Collector		$3,000
1	Deputy collector and cashier		1,600
1	Inspector, weigher and measurer		1,000
1	Deputy collector and inspector		600
1	do do		500
1	do do		1,000
5	Boatmen each	$300	1,500
11	Total		9,200

MARYLAND.

No.	Officers.	Per annum.	Total.
	BALTIMORE.		
	Collector's office.		
1	Collector		$6,000
1	Deputy collector		3,000
1	do		2,500
1	Deputy collector and inspector		1,200
2	Deputy collectors and inspectors each	$800	1,600
1	Deputy collector and inspector		300
1	Auditor		2,500
1	Assistant auditor		1,800
1	Cashier		2,500
1	Assistant cashier		1,800
11	Clerks each	1,800	19,800
5	do do	1,600	8,000
9	do do	1,400	12,600
9	do do	1,200	10,800
7	Messengers do	720	5,040
2	Laborers do	720	1,440
5	Watchmen do	840	4,200
2	Markers do	840	1,680
1	Fireman		540
1	Boatman		540
1	do		720
1	do		480
1	do		180
1	Clerk and storekeeper		1,800
1	do do		1,600
1	Engineer		1,200
1	Fireman		1,000
8	Laborers each	600	4,800
	Naval office.		
1	Naval officer		3,000
1	Deputy naval officer		2,500
2	Clerks each	1,600	3,200
3	do do	1,400	4,200
1	Clerk		1,000
1	Messenger		720
	Inspectors.		
2	Inspectors each	1,400	2,800
45	do do	1,200	54,000
1	Female inspector		600
1	Captain of night inspectors		1,200
20	Night inspectors each	1,000	20,000
	Weigher's and Gauger's department.		
1	Weigher		2,000
16	Assistant weighers each	1,200	19,200
1	Weigher and gauger		1,300
1	Clerk		1,400
2	Clerks each	1,200	2,400
1	Messenger		720
1	Keeper of scale-room		660
	Appraiser's department.		
1	General appraiser		3,000
1	Local appraiser		3,000
1	Assistant appraiser		2,500
3	Examiners each	1,800	5,400
3	do do	1,600	4,800
2	Clerks do	1,600	3,200
1	Foreman of laborers		840
1	Assistant examiner		1,000

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

MARYLAND—Continued.

No.	Officers.	Per annum.	Total.
	BALTIMORE—Continued.		
	Appraiser's department—Continued.		
1	Messenger		$720
5	Laborers ... each	$840	4,200
5	do ... do	720	3,600
1	Copyist		900
204	Total		253,680

DISTRICT OF COLUMBIA.

	WASHINGTON.		
1	Collector		$2,000
1	Deputy collector		1,600
1	Deputy collector and inspector		1,200
2	Deputy collectors and inspectors ... each	$1,000	2,000
5	Total		6,800

VIRGINIA.

	RICHMOND.		
1	Collector		$2,000
1	Deputy collector		1,600
1	Deputy collector and inspector		1,400
2	Inspectors ... each	$1,000	2,000
3	Deputy collectors and inspectors ... do	600	1,800
1	Watchman		600
1	Boatman		420
10	Total		9,820
	NORFOLK.		
1	Collector		$3,000
1	Deputy collector		1,600
1	Clerk		1,400
1	do		1,200
1	do		900
1	Deputy collector and inspector at Elizabeth City, N. C		1,400
1	Deputy collector and inspector		1,200
1	do ... do		1,000
4	Deputy collectors and inspectors ... each	$600	2,400
1	Inspector		1,400
3	Inspectors ... each	1,000	3,000
1	Night inspector		800
4	Boatmen ... each	450	1,800
21	Total		21,100

NORTH CAROLINA.

	WILMINGTON.		
1	Collector		$3,000
1	Deputy collector		1,600
2	Deputy collectors and inspectors ... each	$1,400	2,800
1	Deputy collector and inspector		1,200
7	Deputy collectors and inspectors ... each	1,000	7,000
1	Deputy collector and inspector		600
2	Deputy collectors and inspectors ... each	360	720
1	Clerk		1,000
1	Messenger		600
1	Watchman		480
2	Boatmen ... each	420	840
2	do ... do	360	720
5	do ... do	240	1,200
27	Total		21,760

SCHEDULE No. 2—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

SOUTH CAROLINA.

No.	Officers.	Per annum.	Total.
	CHARLESTON.		
1	Collector		$4,000
1	Deputy collector		2,000
1	Clerk		1,600
2	Clerks ... each	$1,400	2,800
2	Inspectors ... do	1,400	2,800
3	do ... do	1,000	3,000
2	Deputy collectors and inspectors ... do	1,000	2,000
1	Deputy collector and inspector		600
2	Night inspectors ... each	720	1,440
2	Watchmen ... do	600	1,200
1	Messenger		730
1	Laborer		360
4	Boatmen ... each	480	1,920
5	do ... do	300	1,500
28	Total		25,950

GEORGIA.

No.	Officers.	Per annum.	Total.
	SAVANNAH.		
1	Collector		$4,000
1	Deputy collector		2,000
1	Clerk		1,600
2	Clerks ... each	$1,400	2,800
2	Inspectors ... do	1,400	2,800
3	do ... do	1,000	3,000
4	Night inspectors ... do	720	2,880
1	Deputy collector and inspector		1,400
2	Deputy collectors and inspectors ... each	1,000	2,000
3	Boatmen ... do	600	1,800
1	Boatman		360
4	Boatmen ... each	300	1,200
25	Total		25,840

FLORIDA.

No.	Officers.	Per annum.	Total.
	FERNANDINA.		
1	Collector		$2,000
1	Deputy collector		1,400
2	Deputy collectors and inspectors ... each	$1,200	2,400
4	do ... do ... do	1,000	4,000
1	Deputy collector and inspector		900
1	do ... do		720
3	Deputy collectors and inspectors ... each	500	1,500
9	Boatmen ... do	300	2,700
22	Total		15,620
	KEY WEST.		
1	Collector		4,000
1	Deputy collector		2,000
1	Clerk		1,600
1	do		1,400
1	do		1,200
1	Inspector		1,200
3	Inspectors ... each	1,000	3,000
1	Night inspector		900
2	Night inspectors ... each	720	1,440
1	Watchman		720
1	Deputy collector and inspector		720
3	Deputy collectors and inspectors ... each	500	1,500
1	Messenger		720
4	Boatmen ... each	400	1,600
6	do ... do	300	1,800
28	Total		23,800

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

FLORIDA—Continued.

No.	Officers.	Per annum.	Total.
	PENSACOLA.		
1	Collector		$3,000
1	Deputy collector		1,600
1	do		1,200
1	Clerk		1,000
2	Deputy collectors and inspectors ... each	$1,000	2,000
1	Deputy collector and inspector		720
7	Inspectors ... each	1,000	7,000
3	Night inspectors ... do	720	2,160
1	Messenger		720
7	Boatmen ... each	480	3,360
25	Total		22,760

ALABAMA.

	MOBILE.		
1	Collector		$3,000
1	Deputy collector and clerk		1,800
1	do ... do		1,600
1	Clerk		1,400
6	Inspectors ... each	$1,000	6,000
3	Night inspectors ... do	720	2,160
5	Boatmen ... do	480	2,400
1	Messenger		720
19	Total		19,080

MISSISSIPPI.

	PASCAGOULA.		
1	Collector		$2,000
1	Deputy collector and inspector		1,200
2	Deputy collectors and inspectors ... each	$1,000	2,000
2	Boatmen ... do	480	960
6	Total		6,160

LOUISIANA.

	NEW ORLEANS.		
	Collector's office.		
1	Collector		$6,000
1	Deputy collector		3,000
1	do		2,500
2	Deputy collectors and inspectors ... each	$1,000	2,000
1	Auditor		2,500
1	Cashier		2,500
1	Clerk		2,000
3	Clerks ... each	1,800	5,400
6	do ... do	1,600	9,600
6	do ... do	1,400	8,400
9	do ... do	1,200	10,800
7	do ... do	1,000	7,000
2	Messengers ... do	720	1,440
6	do ... do	600	3,600
1	Weigher		2,000
7	Assistant weighers ... each	1,200	8,400
1	Gauger		1,800
1	Assistant gauger		1,200
1	Marker		720
1	Foreman of laborers		1,000
11	Laborers ... each	600	6,600
1	Watchman		800
5	Watchmen ... each	600	3,000
1	Storekeeper and cigar inspector		1,200

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

LOUISIANA—Continued.

No.	Officers.	Per annum.	Total.
	NEW ORLEANS—Continued.		
16	Boatmen ..... each..	$600	$9,600
3	.....do ..... do...	480	1,440
2	Inspectors ..... do...	1,400	2,800
31	.....do ..... do...	1,000	31,000
1	Captain night inspectors	1,000	1,000
20	Night inspectors ..... each..	900	18,000
	Naval office.		
1	Naval officer	.....	3,000
1	Deputy naval officer	.....	2,500
1	Clerk	.....	1,800
3	Clerks ..... each..	1,600	4,800
1	Messenger	.....	600
	Appraiser's department.		
1	Appraiser	.....	3,000
1	Assistant appraiser	.....	2,500
4	Examiners ..... each..	1,800	7,200
1	Clerk	.....	1,600
1	.....do	.....	1,400
1	.....do	.....	1,200
1	.....do	.....	1,000
3	Openers, packers, and samplers ..... each..	720	2,160
7	Laborers ..... do...	600	4,200
1	Messenger	.....	600
178	Total	.....	194,860

TEXAS.

	BROWNSVILLE.		
1	Collector	.....	$3,000
1	Deputy collector	.....	2,000
1	.....do	.....	1,600
1	Deputy collector and entry clerk	.....	1,600
2	Clerks ..... each..	$1,600	3,200
1	Storekeeper	.....	1,400
2	Deputy collectors and mounted inspectors ..... each..	1,200	2,400
3	Deputy collectors and inspectors ..... do...	1,000	3,000
10	Mounted inspectors ..... do...	1,200	12,000
5	Inspectors ..... do...	1,000	5,000
1	Inspector	.....	1,000
1	Messenger	.....	720
1	Watchman	.....	720
30	Total	.....	37,640
	CORPUS CHRISTI.		
1	Collector	.....	3,000
1	Deputy collector	.....	1,800
1	Deputy collector and inspector	.....	1,800
1	Deputy collector and clerk	.....	1,600
1	Deputy collector and inspector	.....	1,400
1	.....do	.....	1,200
3	Clerks ..... each..	1,200	3,600
1	Inspector	.....	1,400
1	Storekeeper, weigher, and gauger	.....	1,400
4	Mounted inspectors ..... each..	1,200	4,800
3	Inspectors ..... do...	1,000	3,000
1	Boatman	.....	600
1	Laborer	.....	420
20	Total	.....	26,020

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

TEXAS—Continued.

No.	Officers.	Per annum.	Total.
	GALVESTON.		
1	Collector		$4,000
1	Deputy collector		2,000
3	Deputy collectors and clerks ... each	$1,800	5,400
2	do ... do	1,600	3,200
2	Clerks ... do	1,400	2,800
1	Clerk		1,200
1	Inspector		1,400
2	Mounted inspectors ... each	1,200	2,400
2	Deputy collectors and inspectors ... do	1,200	2,400
7	Inspectors ... do	1,200	8,400
1	Night inspector		1,000
6	Night inspectors ... each	900	5,400
1	Storekeeper		1,400
1	Messenger		720
1	Porter		600
1	Laborer		480
2	Boatmen ... each	600	1,200
35	Total		44,000
	EL PASO.		
1	Collector		2,000
1	Deputy collector		1,600
1	Deputy collector and inspector		1,400
2	Deputy collectors and inspectors ... each	1,200	2,400
5	Total		7,400
	INDIANOLA.		
1	Collector		2,000
1	Deputy collector		1,600
1	Deputy collector and inspector		1,600
1	do		1,200
1	do		1,000
5	Mounted inspectors ... each	1,200	6,000
2	Inspectors ... do	1,000	2,000
12	Total		15,400

ARIZONA.

	TUCSON.		
1	Collector		$2,000
1	Deputy collector		1,600
1	Deputy collector and clerk		1,400
3	Deputy collectors and inspectors ... each	$1,200	3,600
2	do ... do	1,000	2,000
1	Deputy collector and inspector		720
9	Total		11,320

TENNESSEE.

	MEMPHIS.		
1	Collector		$2,000
1	Deputy collector		1,200
1	Deputy collector and inspector		600
1	do		300
4	Total		4,100

KENTUCKY.

	LOUISVILLE.		
1	Collector		$3,000
1	Deputy collector		1,600
1	do		1,400
1	do		1,200
1	Inspector		1,200
1	do		1,000
1	Messenger		600
7	Total		10,000

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

OHIO.

No.	Officers.	Per annum.	Total.
	CINCINNATI.		
1	Collector		$4,000
1	Appraiser		3,000
1	Deputy collector		2,000
1	Deputy collector and clerk		1,600
1	Inspector and weigher		1,400
1	Clerk		1,400
3	Clerks ... each	$1,200	3,600
2	do ... do	1,000	2,000
3	Inspectors ... do	1,200	3,600
1	Inspector		1,000
1	Messenger		480
1	Night watchman		720
1	Examiner		1,600
1	Opener and packer ... m		900
1	Porter, appraiser's store		720
1	Laborer		600
21	Total		28,620
	CLEVELAND.		
1	Collector		3,000
1	Deputy collector		1,800
2	Deputy collectors ... each	1,600	3,200
1	do		1,400
1	Clerk		1,200
1	Deputy collector and inspector		1,200
4	Inspectors ... each	1,000	4,000
1	Night watchman		900
1	Night inspector		900
1	Deputy collector		600
3	Deputy collectors ... each	300	900
1	Deputy collector on dock		25
1	Messenger		720
19	Total		19,845
	TOLEDO.		
1	Collector		2,000
1	Deputy collector		1,400
1	do		1,200
1	Inspector and clerk		1,000
1	Deputy collector and inspector		1,000
2	Deputy collectors and inspectors ... each	400	800
4	do ... do	200	800
1	Messenger		300
12	Total		8,500

INDIANA.

	INDIANAPOLIS.		
1	Collector		$2,000
1	Deputy collector		1,000
1	do		800
1	Clerk		720
1	Opener and packer		600
5	Total		5,120

ILLINOIS.

	CHICAGO.		
1	Collector		$6,000
1	Deputy collector		3,000
1	do		2,500
1	do		600
5	Deputy collectors ... each	$360	1,800
1	Cashier		2,500
1	Auditor		2,500
1	Clerk		2,000

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

ILLINOIS—Continued.

No.	Officers.	Per annum.	Total.
	CHICAGO—Continued.		
5	Clerks ..... each..	$1,800	$9,000
5	.....do ..... do...	1,600	8,000
5	.....do ..... do...	1,400	7,000
5	.....do ..... do...	1,200	6,000
3	.....do ..... do...	1,000	3,000
2	Messengers ..... do...	840	1,680
1	Messenger	.....	720
2	Watchmen ..... each..	900	1,800
1	Weigher	.....	1,600
1	Gauger	.....	1,600
1	Deputy collector and inspector	.....	1,000
1	Cigar inspector	.....	1,400
3	Inspectors ..... each..	1,400	4,200
9	.....do ..... do...	1,200	10,800
13	.....do ..... do...	1,000	13,000
10	.....do ..... $500 each during season of navigation..	.....	5,000
4	Laborers ..... each..	720	2,880
1	Appraiser	.....	3,000
1	Assistant appraiser	.....	2,000
1	Examiner	.....	1,800
1	.....do	.....	1,600
1	Clerk and examiner	.....	1,200
1	.....do	.....	1,000
3	Openers and packers ..... each..	900	2,700
92	Total	.....	112,880

MISSOURI.

	SAINT LOUIS.		
1	Collector	.....	$5,000
1	Deputy collector	.....	2,500
1	Deputy collector and clerk	.....	2,000
2	Deputy collectors and clerks ..... each..	$1,800	3,600
3	.....do ..... do...	1,600	4,800
1	Deputy collector and clerk	.....	1,400
3	Deputy collectors and clerks ..... each..	1,200	3,600
1	Deputy collector and clerk	.....	1,000
1	Deputy collector and inspector	.....	1,000
1	.....do	.....	500
1	Clerk	.....	900
1	Messenger	.....	840
2	Laborers ..... each..	480	960
1	Inspector	.....	1,400
4	Inspectors ..... each..	1,200	4,800
1	Weigher	.....	1,600
1	Appraiser	.....	3,000
2	Examiners and clerks ..... each..	1,400	2,800
1	Storekeeper	.....	900
1	Opener and packer	.....	720
30	Total	.....	43,320

MICHIGAN.

	DETROIT.		
1	Collector	.....	$4,000
1	Deputy collector	.....	2,000
3	Deputy collectors and clerks ..... each..	$1,800	5,400
2	.....do ..... do...	1,600	3,200
2	.....do ..... do...	1,400	2,800
1	Deputy collector and clerk	.....	1,200
5	Deputy collectors and inspectors ..... each..	1,400	7,000
2	.....do ..... do...	1,200	2,400
4	.....do ..... do...	1,000	4,000
28	.....do ..... do...	900	25,200
1	Deputy collector and inspector	.....	720
3	Deputy collectors and inspectors ..... each..	360	1,080
2	.....do ..... do...	200	400
4	.....do ..... do...	100	400
1	Inspectress	.....	500
1	Messenger	.....	500
61	Total	.....	60,800

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

MICHIGAN—Continued.

No.	Officers.	Per annum.	Total.
	PORT HURON.		
1	Collector		$3,000
1	Deputy collector		1,800
1	Deputy collector and clerk		1,600
1	do		720
2	Deputy collectors and clerks ... each	$1,400	2,800
4	do ... do	1,200	4,800
2	Deputy collectors and inspectors ... do	1,400	2,800
2	do ... do	1,200	2,400
11	do ... do	1,000	11,000
10	do ... do	900	9,000
1	Deputy collector and inspector		800
4	Deputy collectors and inspectors ... each	600	2,400
7	Deputy collectors and inspectors each during season of navigation	500	3,500
1	Deputy collector and inspector		400
1	do		300
3	Deputy collectors and inspectors ... each	240	720
2	do ... do	120	240
1	Inspectress		200
1	Messenger		600
1	Watchman		720
57	Total		49,800
	GRAND HAVEN.		
1	Collector		2,000
1	Deputy collector		1,200
1	Deputy collector and clerk		720
1	Deputy collector and inspector		600
2	Deputy collectors and inspectors ... each	500	1,000
1	Deputy collector and inspector		360
5	Deputy collectors and inspectors ... each	200	1,000
7	Deputy collectors and inspectors ... do	150	1,050
19	Total		7,930
	MARQUETTE.		
1	Collector		2,000
1	Deputy collector and cashier		1,200
1	Deputy collector and inspector		1,200
1	do		1,000
5	Deputy collectors and inspectors ... each	240	1,200
3	do ... do	100	300
2	Inspectors ... do	1,000	2,000
14	Total		8,900

WISCONSIN.

	MILWAUKEE.		
1	Collector		$3,000
1	Deputy collector		1,800
1	Deputy collector and clerk		1,600
1	do		1,200
2	Inspectors ... each	$1,200	2,400
1	Inspector		1,000
1	Opener and packer		600
1	Deputy collector and inspector		600
2	Deputy collectors and inspectors ... each	400	800
2	do ... do	300	600
1	Deputy collector and inspector		200
14	Total		13,800

MINNESOTA.

	SAINT PAUL.		
1	Collector		$3,000
1	Deputy collector		2,000
2	Deputy collectors and inspectors ... each	$1,800	3,600
4	do ... do	1,400	5,600
5	do ... do	1,200	6,000
18	do ... do	1,000	18,000
1	Deputy collector and inspector		600
32	Total		38,800

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

CALIFORNIA.

No.	Officers.	Per annum.	Total.
	SAN FRANCISCO.		
	Collector's office.		
1	Collector		$7,000
4	Deputy collectors ... each	$3,000	12,000
1	Auditor		3,000
1	Cashier		3,000
5	Clerks ... each	2,000	10,000
17	do ... do	1,800	30,600
9	do ... do	1,600	14,400
9	do ... do	1,400	12,600
3	do ... do	1,200	3,600
6	Messengers ... do	900	5,400
4	Watchman ... do	900	3,600
1	Superintendent of laborers		1,200
13	Laborers ... each	900	11,700
1	Deputy collector and inspector		1,400
2	Deputy collectors and inspectors ... each	1,200	2,400
4	Inspectors ... do	1,000	4,000
54	do ... do	1,400	75,600
30	Night inspectors ... do	1,000	30,000
1	Inspectress		900
2	Boatmen ... each	900	1,800
1	Gauger		2,000
1	Gauger's laborer		900
1	Weigher		2,000
2	Assistant weighers ... each	1,400	2,800
15	do ... do	1,200	18,000
1	Admeasurer		1,400
	Naval office.		
1	Naval officer		3,000
1	Deputy naval officer		2,500
4	Clerks ... each	1,800	7,200
3	do ... do	1,600	4,800
1	Clerk		1,400
1	Clerk and messenger		1,000
	Appraiser's department.		
1	Local appraiser		3,500
2	Assistant appraisers ... each	2,500	5,000
6	Examiners ... do	2,000	12,000
1	Clerk		1,800
1	do		1,200
4	Samplers ... each	1,200	4,800
1	Messenger		900
1	Superintendent of laborers		1,200
11	Laborers ... each	900	9,900
228	Total		321,500
	SAN DIEGO.		
1	Collector		2,000
1	Deputy collector		1,400
2	Inspectors ... each	1,000	2,000
4	Total		5,400
	WILMINGTON.		
1	Collector		2,000
1	Deputy collector		1,400
2	Inspectors ... each	1,000	2,000
4			5,400

OREGON.

	ASTORIA;		
1	Collector		$3,000
1	Deputy collector		1,800
1	do		1,600
2	Inspectors ... each	$1,400	2,800
2	Boatmen ... do	480	960
7	Total		10,160

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

OREGON—Continued.

No.	Officers.	Per annum.	Total.
	PORTLAND.		
1	Collector		$4,000
1	Deputy collector		2,500
2	Deputy collectors ... each	$2,000	4,000
2	do ... do	1,000	2,000
1	Clerk		1,600
1	do		1,400
1	Weigher		1,400
5	Inspectors ... each	1,400	7,000
5	do ... do	900	4,500
1	Opener and packer		900
20	Total		29,300

WASHINGTON TERRITORY.

	PORT TOWNSEND.		
1	Collector		$2,000
1	Deputy collector		1,800
2	Deputy collectors and clerks ... each	$1,600	3,200
2	Deputy collectors and inspectors ... do	1,200	2,400
7	Inspectors ... do	1,200	8,400
3	Boatmen and night inspectors ... do	900	2,700
1	Watchmen		720
17	Total		21,220

ALASKA.

	SITKA.		
1	Collector		$3,000
1	Deputy collector		1,800
3	Deputy collectors ... each	$1,400	4,200
5	Total		9,000

COLORADO.

	DENVER.		
1	Collector		$1,000

MISCELLANEOUS ITEMS.

For temporary employés when deemed necessary by the Secretary of the Treasury, for rents, labor, stationery, and supplies for custom-houses, traveling and incidental expenses in the several collection districts	$872,000 00
For salaries and traveling expenses of special agents	100,000 00
For detection and prevention of fraud upon the customs revenue	100,000 00
For salaries and traveling expenses of additional inspectors of customs appointed by the Secretary of the Treasury	40,000 00
Total for miscellaneous items	1,112,000 00

DRAFT OF BILL.

(Referred to on page XL.)

For the compensation of storekeepers of bonded warehouses, at a rate not exceeding one thousand four hundred dollars each per annum, night services of inspectors and other officers, special services and expenses of customs officers, traveling expenses of examiners of machinery, and compensation of merchant appraisers, there are hereby appropriated, out of any moneys in the Treasury not otherwise appropriated, such sums as may be collected for said purposes, respectively.

And the President is hereby authorized and directed to so consolidate and reorganize the customs collection districts of the United States that the number of such districts shall conform to the number hereinbefore designated and provided for. Such reorganization shall be made to take effect on the first day of July, eighteen hundred and eighty-four.

And the President shall fix the boundaries of such reorganized districts and designate ports of entry therein, and shall also, from time to time, designate ports in each of such districts at which deputy collectors may be stationed to receive duties and other moneys, enter and clear vessels, and perform such other services in relation to the customs and navigation laws as he may deem necessary. And he shall give public notice of the boundaries and designations of such reorganized customs districts.

And the President is authorized to discontinue the services and abolish the offices of collectors, surveyors, and appraisers of customs whose compensation is not provided for in this act, and to designate places of deposit for the records and files pertaining to those collection districts which may be abolished pursuant to the provisions of this act.

The salaries hereinbefore appropriated for the compensation of collectors of customs shall be in lieu of all salaries, fees, commissions, and storage heretofore allowed to collectors and surveyors of customs, and all laws or parts of laws authorizing the allowance to collectors and surveyors of customs of salaries, fees, commissions, storage, and perquisites of whatsoever name and nature are hereby repealed, and all fees collectable by law shall be accounted for and paid into the Treasury as moneys belonging to the United States. And the Secretary of the Treasury is hereby authorized to provide for the collection of such fees by the use of stamps under such regulations as he may prescribe.

Sections twenty-six hundred and forty-eight and thirty-six hundred and eighty-seven of the Revised Statutes of the United States are hereby repealed, to take effect on the first day of July, eighteen hundred and eighty-four.

SCHEDULE No. 1.

(Referred to on page XXXVI.)

ESTIMATES of EXPENSES of COLLECTING the REVENUE from CUSTOMS for the fiscal year ending June 30, 1885, *showing the NUMBER of EMPLOYÉS and THEIR SALARIES in EACH DISTRICT, as RECOMMENDED by the COMMISSIONERS on ESTIMATES for THIS SERVICE, for the year ending June* 30, 1884.

MAINE.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF HOULTON, DISTRICT OF AROOSTOOK.			
1	Collector			$1,500 00
1	Deputy collector	$4 00		1,460 00
5	Deputy collectors and inspectors ....each	3 00		5,475 00
3	Inspectors ....do	05		54 75
1	Deputy collector and inspector	3 00		1,095 00
11	Total compensation			9,584 75
	PORT OF BANGOR, DISTRICT OF BANGOR.			
1	Collector			2,000 00
1	Deputy collector			1,600 00
1	Deputy collector and inspector	4 00		1,460 00
3	Deputy collectors and inspectors ....each	3 00		3,285 00
3	Inspectors ....do	3 00		3,285 00
1	Watchman	2 00		730 00
10	Total compensation			12,360 00
	PORT OF BATH, DISTRICT OF BATH.			
1	Collector			3,000 00
1	Deputy collector	4 00		1,460 00
1	Deputy collector and inspector	3 00		1,095 00
2	Weighers, gaugers, and inspectors ....each	3 00		2,190 00
1	Inspector	2 00		730 00
1	Deputy collector and inspector	2 20		803 00
1	Inspector	95		346 75
1	....do	70		255 50
9	Total compensation			9,880 25
	PORT OF BELFAST, DISTRICT OF BELFAST.			
1	Collector			1,200 00
1	Deputy collector and inspector	3 00		1,095 00
1	Deputy collector	3 00		1,095 00
1	Deputy collector and inspector (for six months)	2 20		400 40
1	Deputy collector and inspector	80		292 00
1	....do	55		200 75
1	Deputy collector	30		109 50
7	Total compensation			4,392 65
	PORT OF CASTINE, DISTRICT OF CASTINE.			
1	Collector			900 00
1	Deputy collector and inspector	3 00		1,095 00
3	Deputy collectors and inspectors ....each		$600 00	1,800 00
1	Deputy collector			365 00
6	Total compensation			4,160 00
	PORT OF ELLSWORTH, DISTRICT OF FRENCHMAN'S BAY.			
1	Collector			2,000 00
1	Deputy collector			1,200 00
1	Deputy collector and inspector			800 00
2	Deputy collectors and inspectors	1 65		1,204 50
1	Deputy collector and inspector	05		18 25
6	Total compensation			5,222 75
	PORT OF KENNEBUNK, DISTRICT OF KENNEBUNK.			
1	Collector			100 00
1	Deputy collector			584 00
2	Total compensation			684 00

SCHEDULE No. 2.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

MAINE—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF MACHIAS, DISTRICT OF MACHIAS.			
1	Collector			$1,200 00
1	Deputy collector	$3 00		1,095 00
2	Deputy collectors		$300 00	600 00
4	Total compensation			2,895 00
	PORT OF EASTPORT, DISTRICT OF PASSAMAQUODDY.			
1	Collector			3,000 00
1	Deputy collector			1,800 00
1	do	4 00		1,460 00
2	Deputy collectors ... each	3 00		2,190 00
3	Inspectors	3 00		3,285 00
1	Clerk	3 00		1,095 00
1	Deputy collector and inspector	2 50		912 50
3	Inspectors	2 50		2,737 50
1	Deputy collector	2 00		730 00
2	Inspectors	2 00		1,460 00
1	Watchman	2 50		912 50
3	Watchmen	2 00		2,190 00
20	Total compensation			21,772 50
	PORT OF PORTLAND, DISTRICT OF PORTLAND AND FALMOUTH.			
1	Collector			6,000 00
1	Surveyor			4,500 00
1	Deputy surveyor			2,500 00
1	Appraiser			3,000 00
1	Assistant appraiser			2,500 00
2	Deputy collectors ... each		3,000 00	6,000 00
1	Clerk			1,500 00
16	Inspectors ... each	3 00		17,520 00
1	Weigher and gauger	4 00		1,460 00
1	Weigher, gauger, and inspector	3 50		1,277 50
1	Marker			730 00
16	Temporary inspectors (for six months) ... each	3 00		8,760 00
6	Clerks ... do		1,200 00	7,200 00
2	do ... do		1,000 00	2,000 00
1	Clerk and copyist			900 00
7	Night watchmen (for six months) ... each	3 00		3,832 50
2	Boatmen ... do	2 00		1,460 00
1	Messenger			650 00
1	Watchman			730 00
1	Laborer			626 00
64	Total compensation			73,146 00
	PORT OF SACO, DISTRICT OF SACO.			
1	Collector			300 00
1	Deputy collector			450 00
2	Total compensation			750 00
	PORT OF WALDOBOROUGH, DISTRICT OF WALDOBOROUGH.			
1	Collector			2,000 00
2	Deputy collectors ... each		1,460 00	2,920 00
2	Deputy collectors and inspectors ... do		730 00	1,460 00
2	do ... do		600 00	1,200 00
7	Total compensation			7,580 00
	PORT OF WISCASSET, DISTRICT OF WISCASSET.			
1	Collector			900 00
1	Deputy collector and inspector	3 50		1,277 50
1	do	3 00		1,095 00
1	do			730 00
4	Total compensation			4,002 50
	PORT OF YORK, DISTRICT OF YORK.			
1	Collector			250 00
1	Total compensation			250 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

NEW HAMPSHIRE.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF PORTSMOUTH, DISTRICT OF PORTSMOUTH.			
1	Collector			$2,000 00
1	Deputy collector	$3 50		1,277 50
1	Deputy collector and inspector	3 00		1,095 00
1	do	1 90		693 50
1	Inspector	4 00		1,460 00
3	Inspectors ... each	3 50		3,832 50
1	Boatman			400 00
9	Total compensation			10,758 50

VERMONT.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF BURLINGTON, DISTRICT OF VERMONT.			
1	Collector			$5,000 00
1	Deputy collector			2,500 00
2	Deputy collectors and inspectors ... each		$1,800 00	3,600 00
2	do ... do		1,600 00	3,200 00
1	Deputy collector and inspector			1,400 00
2	Deputy collectors and inspectors ... each	$3 80		2,774 00
11	do ... do	3 00		12,045 00
2	Inspectors ... do	4 00		2,920 00
3	do ... do		939 00	2,817 00
18	do ... do	3 00		19,710 00
2	Night watchmen ... do		600 00	1,200 00
1	Clerk			600 00
2	Deputy collectors and inspectors ... each	2 75		2,007 50
1	Deputy collector and inspector	2 00		730 00
1	Clerk			1,000 00
1	Boatman			600 00
4	Tally clerks ... each		240 00	960 00
2	Deputy collectors and inspectors ... do		1,500 00	3,000 00
1	Deputy collector and inspector			1,200 00
1	do			600 00
3	Deputy collectors and inspectors ... each	3 30		3,613 50
1	Deputy collector and inspector	2 50		912 50
4	Deputy collectors and inspectors ... each	1 65		2,409 00
1	Inspector			600 00
68	Total compensation			75,398 50

MASSACHUSETTS.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF BARNSTABLE, DISTRICT OF BARNSTABLE.			
1	Collector			$2,000 00
1	Deputy collector			1,095 00
1	Deputy collector and inspector	$2 45		894 25
1	do	2 20		803 00
2	Deputy collectors and inspectors ... each	2 05		1,496 50
2	do ... do	1 35		985 50
1	Deputy collector and inspector	1 10		401 50
1	Clerk			300 00
1	Boatman			60 00
11	Total compensation			8,035 75
	PORT OF BOSTON, DISTRICT OF BOSTON AND CHARLESTOWN.			
	Collector's office.			
1	Collector			8,000 00
1	Comptroller and principal clerk			4,000 00
1	Secretary and chief clerk			2,500 00
3	Deputy collectors ... each		$3,000 00	9,000 00
1	Auditor			3,000 00
1	Cashier			3,000 00
1	Assistant cashier			2,200 00
4	Clerks ... each		2,000 00	8,000 00
7	do ... do		1,800 00	12,600 00
13	do ... do		1,600 00	20,800 00
40	do ... do		1,400 00	56,000 00
15	do ... do		1,200 00	18,000 00
21	do ... do		1,000 00	21,000 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

MASSACHUSETTS—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF BOSTON, DISTRICT OF BOSTON AND CHARLESTOWN—Continued.			
	Collector's office—Continued.			
1	Clerk and storekeeper			$1,600 00
1	Clerk and assistant storekeeper			1,200 00
1	Copyist			600 00
6	Messengers ... each		$840 00	5,040 00
7	do ... do		720 00	5,040 00
1	Assistant to cigar inspector			800 00
8	Night watchmen ... each	$2 00		5,840 00
87	Inspectors ... do	4 00		127,020 00
1	Inspectoress at $3 (when employed, not to exceed)			201 00
1	Captain of night inspectors	4 00		1,460 00
24	Night inspectors ... each	3 00		26,280 00
3	Weighers ... do		2,000 00	6,000 00
3	Assistant weighers ... do	4 00		4,380 00
1	Gauger			2,000 00
2	Assistant gaugers ... each	4 00		2,920 00
14	Assistant weighers ... do	3 50		17,885 00
15	do ... do	3 00		16,425 00
3	Weighers' clerks ... do		1,000 00	3,000 00
1	Storekeeper of port			2,000 00
2	Foremen of laborers ... each		1,000 00	2,000 00
32	Laborers ... do	2 00		23,360 00
1	Carpenter	2 25		821 25
4	Revenue boatmen ... each	2 25		3,285 00
1	Day watchman	3 00		1,095 00
1	Measurer of marble (when employed)	3 50		350 00
330	Total			428,702 25
	Naavl offiec.			
1	Naval officer			5,000 00
1	Deputy naval officer			2,500 00
1	Chief clerk and acting deputy naval officer			2,000 00
4	Clerks ... each		1,800 00	7,200 00
6	do ... do		1,600 00	9,600 00
3	do ... do		1,400 00	4,200 00
3	do ... do		1,200 00	3,600 00
1	Clerk			1,000 00
20	Total			35,100 00
	Surveyor's office.			
1	Surveyor			5,000 00
1	Deputy surveyer			2,500 00
1	Chief clerk and assistant to surveyor			2,000 00
1	Clerk			1,600 00
2	Clerks ... each		1,400 00	2,800 00
1	Clerk and admeasurer			1,400 00
1	Clerk			1,000 00
1	Messenger			840 00
1	do			720 00
10	Total			17,860 00
	Appraiser's department.			
1	General appraiser			3,000 00
2	Appraisers ... each		3,000 00	6,000 00
2	Assistant appraisers ... do		2,500 00	5,000 00
1	Clerk to general appraiser			1,400 00
1	Special examiner of drugs			1,000 00
1	Examiner			2,000 00
10	Examiners ... each		1,800 00	18,000 00
2	do ... do		1,600 00	3,200 00
1	Examiner			1,400 00
1	do			1,200 00
2	Clerks ... each		1,600 00	3,200 00
1	Clerk			1,400 00
2	Clerks ... each		1,200 00	2,400 00
7	Samplers ... do		1,200 00	8,400 00
1	Assistant sampler		840 00	840 00
5	Openers and packers ... each		900 00	4,500 00
5	do ... do		840 00	4,200 00
2	Messengers ... do		840 00	1,680 00
47	Total			68,820 00
407	Total compensation			550,482 25

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

MASSACHUSETTS—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF EDGARTOWN, DISTRICT OF EDGARTOWN.			
1	Collector			$1,000 00
1	Deputy collector			1,095 00
1	Deputy collector and inspector	$2 20		803 00
2	Inspectors		$500 00	1,000 00
1	Inspector	1 35		492 75
1	Night watchman			500 00
1	Boatman			500 00
8	Total compensation			5,390 75
	PORT OF FALL RIVER, DISTRICT OF FALL RIVER.			
1	Collector			1,600 00
1	Deputy collector and inspector	3 50		1,277 50
1	Inspector	3 00		1,095 00
1	Boatman			300 00
4	Total compensation			4,272 50
	PORT OF GLOUCESTER, DISTRICT OF GLOUCESTER.			
1	Collector			3,000 00
1	Deputy collector			1,500 00
4	Inspectors ..... each	3 00		4,380 00
1	Inspector and boarding officer	3 50		1,277 50
1	Clerk			1,300 00
1	Boatman			750 00
1	Inspector	80		292 00
10	Total compensation			12,499 50
	PORT OF MARBLEHEAD, DISTRICT OF MARBLEHEAD.			
1	Collector			500 00
2	Deputy collectors and inspectors ..... each	3 00		2,190 00
3	Total compensation			2,690 00
	PORT OF NANTUCKET, DISTRICT OF NANTUCKET.			
1	Collector			1,000 00
1	Deputy collector and inspector			800 00
1	do			450 00
3	Total compensation			2,250 00
	PORT OF NEW BEDFORD, DISTRICT OF NEW BEDFORD.			
1	Collector			2,500 00
1	Deputy collector			1,800 00
1	Inspector and boarding officer	3 00		1,095 00
1	Weigher, gauger, and inspector	3 00		1,095 00
1	Clerk			1,000 00
5	Total compensation			7,490 00
	PORT OF NEWBURYPORT, DISTRICT OF NEWBURYPORT.			
1	Collector			500 00
1	Deputy collector	3 00		1,095 00
2	Inspectors ..... each	3 00		2,190 00
4	Total compensation			3,785 00
	PORT OF PLYMOUTH, DISTRICT OF PLYMOUTH.			
1	Collector			1,200 00
1	Deputy collector			1,000 00
2	Inspectors ..... each	55		401 50
4	Total compensation			2,601 50

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

MASSACHUSETTS—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF SALEM, DISTRICT OF SALEM AND BEVERLY.			
1	Collector			$1,200 00
1	Deputy collector			1,600 00
2	Inspectors, weighers, and boarding officers ....each	$3 00		2,190 00
1	Inspector	3 00		1,095 00
2	Inspectors ....each	2 65		1,934 50
7	Total compensation			8,019 50

RHODE ISLAND.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF BRISTOL, DISTRICT OF BRISTOL AND WARREN.			
1	Collector			$200 00
1	Deputy collector and inspector	$3 00		1,095 00
1	Boatman			216 00
3	Total compensation			1,511 00
	PORT OF NEWPORT, DISTRICT OF NEWPORT.			
1	Collector			1,000 00
1	Deputy collector			1,000 00
1	Inspector	3 00		1,095 00
1	....do	1 65		602 25
1	....do	80		292 00
1	Inspector (when employed)	3 00		381 00
1	Boatman			400 00
7	Total compensation			4,770 25
	PORT OF PROVIDENCE, DISTRICT OF PROVIDENCE.			
1	Collector			4,000 00
3	Deputy collectors ....each		$2,000 00	6,000 00
6	Inspectors ....do	3 50		7,665 00
2	....do ....do	3 00		2,190 00
1	Inspector and boarding officer	3 00		1,095 00
1	Inspector	1 35		492 75
1	Messenger and storekeeper	3 00		1,095 00
1	Watchman			730 00
1	Appraiser			3,000 00
1	Clerk, sampler, and messenger			1,200 00
18	Total compensation			27,467 75

CONNECTICUT.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF BRIDGEPORT, DISTRICT OF FAIRFIELD.			
1	Collector			$1,200 00
1	Deputy collector and inspector			1,200 00
2	Deputy collectors and inspectors ....each		$150 00	300 00
4	Total compensation			2,700 00
	PORT OF MIDDLETOWN, DISTRICT OF MIDDLETOWN.			
1	Collector			2,500 00
1	Deputy collector			1,400 00
1	Deputy collector and inspector			803 00
1	Clerk			600 00
1	Inspector			500 00
5	Total compensation			5,803 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

CONNECTICUT—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF NEW HAVEN, DISTRICT OF NEW HAVEN.			
1	Collector			$4,000 00
1	Deputy collector			1,600 00
1	Deputy collector and clerk			1,400 00
1	Inspector and clerk			1,200 00
1	Clerk			1,000 00
2	Weighers and gaugers ....each		$1,200 00	2,400 00
4	Inspectors ....do	$3 00		4,380 00
1	Night inspector	2 50		912 50
1	Night watchman and boatman			400 00
1	Messenger			500 00
1	Deputy collector and inspector			200 00
15	Total compensation			17,992 50
	PORT OF NEW LONDON, DISTRICT OF NEW LONDON.			
1	Collector			3,000 00
1	Deputy collector			1,600 00
2	Inspectors ....each	3 00		2,190 00
1	Inspector	3 00		1,095 00
5	Total compensation			7,885 00
	PORT OF STONINGTON, DISTRICT OF STONINGTON.			
1	Collector			500 00
1	Deputy collector			500 00
1	Deputy collector and inspector			300 00
1	Inspector			400 00
1	Boatman			144 00
5	Total compensation			1,844 00

NEW YORK.

	PORT OF NEW YORK, DISTRICT OF NEW YORK.			
	Collector's office.			
1	Collector		$12,000 00	$12,000 00
2	Assistant collectors and chief clerk customs ....each		5,000 00	10,000 00
8	Deputy collectors ....do		4,000 00	32,000 00
4	....do ....do		3,000 00	12,000 00
2	Auditors and cashiers ....do		6,000 00	12,000 00
1	Assistant auditor		3,500 00	3,500 00
6	Chief clerks ....each		2,500 00	15,000 00
3	Clerks ....do		2,500 00	7,500 00
1	Assistant cashier		3,000 00	3,000 00
2	Chief clerks ....each		3,000 00	6,000 00
1	Superintendent custom-house		2,400 00	2,400 00
14	Entry clerks ....each		2,200 00	30,800 00
12	Liquidating clerks ....do		2,200 00	26,400 00
6	Clerks ....do		2,200 00	13,200 00
1	Superintendent Castle Garden		2,000 00	2,000 00
1	Measurer of marble		2,000 00	2,000 00
16	Liquidating clerks ....each		2,000 00	32,000 00
12	Clerks ....do		2,000 00	24,000 00
17	....do ....do		1,800 00	30,600 00
53	....do ....do		1,600 00	84,800 00
67	....do ....do		1,400 00	93,800 00
98	....do ....do		1,200 00	117,600 00
23	....do ....do		1,000 00	23,000 00
1	Inspector at Troy		1,460 00	1,460 00
1	Storekeeper		1,400 00	1,400 00
1	Engineer, custom-house		1,500 00	1,500 00
1	Engineer, public stores		1,200 00	1,200 00
1	Assistant engineer, custom-house		840 00	840 00
1	Master-mechanic		1,200 00	1,200 00
3	Carpenters ....each		1,095 00	3,285 00
1	Bookbinder		1,200 00	1,200 00
1	Superintendent of Labor, public stores		1,600 00	1,600 00
1	Detective		1,200 00	1,200 00
2	Ushers ....each		1,200 00	2,400 00
1	Usher		1,000 00	1,000 00
1	Head porter		1,000 00	1,000 00
4	Watchmen ....each		1,130 00	4,520 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

NEW YORK—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF NEW YORK, DISTRICT OF NEW YORK—Continued.			
	Collector's office—Continued.			
2	Watchmen ..... each		$1,000 00	$2,000 00
28	.....do ..... do		1,095 00	30,660 00
12	Porters ..... do		720 00	8,640 00
3	Firemen ..... do		720 00	2,160 00
40	Messengers ..... do		840 00	33,600 00
10	.....do ..... do		720 00	7,200 00
2	.....do ..... do		500 00	1,000 00
1	Scrubber		540 00	540 00
2	Scrubbers		360 00	720 00
	Appraiser's department.			
1	Appraiser		8,000 00	8,000 00
1	Assistant appraiser		4,000 00	4,000 00
1	.....do		3,500 00	3,500 00
6	Deputy appraisers ..... each		3,000 00	18,000 00
1	Chief clerk		2,500 00	2,500 00
22	Examiners ..... each		2,500 00	55,000 00
1	Clerk		2,200 00	2,200 00
12	Examiners ..... each		2,200 00	26,400 00
20	.....do ..... do		2,000 00	40,000 00
2	Clerks ..... do		1,800 00	3,600 00
14	Examiners ..... do		1,800 00	25,200 00
12	Clerks ..... do		1,600 00	19,200 00
15	.....do ..... do		1,400 00	21,000 00
15	.....do ..... do		1,200 00	18,000 00
30	Samplers ..... do		1,200 00	36,000 00
105	Openers and packers ..... do		939 00	98,595 00
15	Messengers ..... do		840 00	12,600 00
	General appraisers.			
1	General appraiser		4,000 00	4,000 00
1	Chief clerk		2,500 00	2,500 00
1	1 clerk		2,000 00	2,000 00
1	.....do		1,800 00	1,800 00
1	..... do		1,600 00	1,600 00
4	Clerks ..... each		1,200 00	4,800 00
1	Opener and packer		929 00	929 00
1	Messenger		720 00	720 00
	Naval office.			
1	Naval officer		8,000 00	8,000 00
1	Assistant naval officer		3,000 00	3,000 00
2	Deputy naval officers ..... each		2,800 00	5,600 00
1	Auditor		2,800 00	2,800 00
2	Clerks ..... each		2,200 00	4,400 00
21	.....do ..... do		2,000 00	42,000 00
5	.....do ..... do		1,800 00	9,000 00
18	.....do ..... do		1,600 00	28,800 00
11	.....do ..... do		1,400 00	15,400 00
14	.....do ..... do		1,200 00	16,800 00
3	Two clerks and one fireman ..... do		1,000 00	3,000 00
4	Messengers ..... do		840 00	3,360 00
1	Messenger		500 00	500 00
	Surveyor's office.			
1	Surveyor		8,000 00	8,000 00
1	Assistant surveyor		5,000 00	5,000 00
1	Deputy surveyor		3,000 00	3,000 00
2	Deputy surveyors ..... each		2,500 00	5,000 00
1	Chief clerk, weigher's bureau		2,000 00	2,000 00
3	Clerks ..... each		1,800 00	5,400 00
6	.....do ..... do		1,600 00	9,600 00
6	.....do ..... do		1,400 00	8,400 00
5	.....do ..... do		1,200 00	6,000 00
1	Chief measurer of vessels		1,600 00	1,600 00
6	Measurers of vessels ..... each		1,460 00	8,760 00
2	Messengers ..... do		840 00	1,680 00
6	.....do ..... do		720 00	4,320 00
1	Scrubber		360 00	360 00
	Barge office.			
319	Inspectors ..... each		1,460 00	465,740 00
15	Debenture officers ..... do		1,095 00	16,425 00
123	Night inspectors ..... do		1,095 00	134,685 00
7	Inspectresses ..... do		1,095 00	7,665 00
4	Coast inspectors ..... do		250 00	1,000 00
1	Telegraph operator		1,000 00	1,000 00
1	Janitor		900 00	900 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

NEW YORK—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF NEW YORK, DISTRICT OF NEW YORK—Continued.			
	Weighers and gaugers.			
4	Weighers ..... each		$2,500 00	$10,000 00
5	Weighers' foremen ..... do		1,400 00	7,000 00
4	Weighers' chief clerks ..... do		1,200 00	4,800 00
10	do ..... do		1,000 00	10,000 00
50	Assistant weighers ..... do		1,252 00	62,600 00
30	do ..... do		939 00	28,170 00
1	Gauger		2,500 00	2,500 00
2	Gaugers ..... each		2,200 00	4,400 00
1	Foreman		1,400 00	1,400 00
6	Assistant gaugers ..... each		1,252 00	7,512 00
5	do ..... do		939 00	4,695 00
3	Clerks ..... do		900 00	2,700 00
27	Gaugers' laborers ..... do		782 50	21,127 50
1,499	Total compensation			2,124,178 50
	PORT OF ALBANY.			
1	Surveyor			5,000 00
1	Deputy surveyor and inspector	$4 00		1,460 00
4	Inspectors ..... each	3 00		4,380 00
6	Total compensation			10,840 00
	PORT OF CAPE VINCENT, DISTRICT OF CAPE VINCENT.			
1	Collector			2,000 00
1	Deputy collector			1,500 00
1	do			1,200 00
2	Deputy collectors ..... each	3 00		2,190 00
6	Deputy collectors and inspectors ..... do	1 25		2,737 50
4	Inspectors (when employed) ..... do	3 00		1,080 00
2	do ..... do ..... do	3 00		360 00
1	Inspector (when employed)	3 00		918 00
2	Inspectors ..... each	3 00		2,190 00
20	Total compensation			14,175 50
	PORT OF BUFFALO, DISTRICT OF BUFFALO CREEK.			
1	Collector			5,000 00
1	Deputy collector			2,500 00
1	Appraiser			3,000 00
2	Deputy collectors and inspectors ..... each	4 00		2,920 00
2	do ..... do	3 00		2,190 00
1	Deputy collector and inspector	3 50		1,277 50
1	Deputy collector			1,200 00
1	Deputy collector (when employed)	3 00		825 00
1	Clerk			1,600 00
3	Clerks ..... each		1,400 00	4,200 00
1	Cashier			1,400 00
4	Inspectors ..... each	3 50		5,110 00
15	do ..... do	3 00		16,425 00
2	Inspectors (during navigation) ..... do	3 00		1,650 00
3	Inspectors ..... do	3 00		3,285 00
1	Messenger			800 00
1	do			500 00
1	Opener and packer			900 00
1	Deputy collector and clerk			1,200 00
1	Inspector	2 50		912 50
44	Total compensation			56,895 00
	PORT OF PLATTSBURGH, DISTRICT OF CHAMPLAIN.			
1	Collector			3,000 00
1	Deputy collector and inspector			1,800 00
1	Deputy collector and clerk	4 00		1,460 00
1	Deputy collector and inspector	4 00		1,460 00
2	Deputy collectors, inspectors, and clerks ..... each		1,200 00	2,400 00
9	do ..... do	2 45		8,048 25
1	Deputy collector and inspector	3 00		1,095 00
2	Deputy collectors and inspectors (when employed) ..... each	2 45		1,120 00
8	Deputy collectors and inspectors ..... do	2 20		6,424 00
1	Deputy collector and inspector	1 65		602 25
27	Total compensation			27,409 50

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

NEW YORK—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF DUNKIRK, DISTRICT OF DUNKIRK.			
1	Collector			$1,000 00
1	Deputy collector and inspector	$4 00		1,460 00
1	Inspector	3 00		1,095 00
3	Total compensation			3,555 00
	PORT OF GREENPORT, DISTRICT OF SAG HARBOR.			
1	Surveyor			500 00
1	Deputy surveyor	50		182 50
2	Total compensation			682 50
	PORT OF ROCHESTER, DISTRICT OF GENESEE.			
1	Collector			3,000 00
1	Deputy collector and clerk			2,000 00
1	do	3 85		1,405 25
2	Deputy collectors and clerks ... each		$1,200 00	2,400 00
1	Deputy collector and clerk	3 00		1,095 00
1	Deputy collector and inspector	3 00		1,095 00
2	Inspectors ... each	3 00		2,190 00
1	Deputy collector and clerk			1,500 00
1	do			1,000 00
3	Deputy collectors and inspectors (when employed), 275 days	3 00		2,475 00
11	Inspectors (when employed), 275 days	3 00		9,075 00
1	Laborer			180 00
26	Total compensation			27,415 25
	PORT OF SUSPENSION BRIDGE, DISTRICT OF NIAGARA.			
1	Collector			4,000 00
1	Deputy collector			2,500 00
1	Deputy collector, clerk, and inspector			1,800 00
1	Deputy collector and clerk			1,500 00
2	Deputy collectors and clerks ... each		1,400 00	2,800 00
17	Deputy collectors and inspectors ... do	3 00		18,666 00
1	Deputy collector and inspector			1,200 00
5	Deputy collectors and inspectors (when employed), 244 days	3 00		3,660 00
2	Inspectors ... each	4 00		2,928 00
3	Inspectors (when employed), 244 days ... do	4 00		2,928 00
4	Inspectors ... do	3 00		4,380 00
2	Inspectors (when employed), 244 days ... do	3 00		1,464 00
1	Inspector (when employed)	2 00		488 00
1	Messenger			600 00
42	Total compensation			48,914 00
	PORT OF OGDENSBURGH, DISTRICT OF OSWEGATCHIE.			
1	Collector			3,000 00
1	Deputy collector			1,600 00
1	do			1,500 00
3	Deputy collectors ... each		1,200 00	3,600 00
2	do ... do	3 00		2,190 00
2	do ... do	2 20		1,606 00
8	Inspectors ... do	3 00		8,760 00
3	Deputy collectors ... do	1 65		1,806 75
1	Female inspector	70		255 50
1	Inspector	4 00		1,460 00
23	Total compensation			25,778 25
	PORT OF OSWEGO, DISTRICT OF OSWEGO.			
1	Collector			3,000 00
1	Deputy collector			1,800 00
1	Deputy collector and cashier			1,600 00
2	Deputy collectors and clerks ... each		1,400 00	2,800 00
1	Deputy collector			1,200 00
2	Deputy collectors ... each		1,000 00	2,000 00
18	Deputy collectors (when employed), 280 days ... do	3 00		15,120 00
1	Deputy collector and inspector	2 20		803 00
1	do			1,095 00
28	Total compensation			29,418 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

NEW YORK—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF PATCHOGUE, DISTRICT OF NEW YORK.			
1	Surveyor			$200 00
	PORT OF JEFFERSON, DISTRICT OF NEW YORK.			
1	Surveyor			200 00
	PORT OF SAG HARBOR, DISTRICT OF SAG HARBOR.			
1	Collector			500 00
1	Deputy collector			300 00
2	Total compensation			800 00

NEW JERSEY.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF TUCKERTON, DISTRICT OF LITTLE EGG HARBOR.			
1	Collector			$500 00
1	Deputy collector			600 00
1	Inspector	$2 00		730 00
3	Total compensation			1,830 00
	PORT OF NEWARK, DISTRICT OF NEWARK.			
1	Collector			1,200 00
1	Deputy collector			1,400 00
1	Inspector	3 50		1,277 50
3	Total compensation			3,877 50
	PORT OF BRIDGETON, DISTRICT OF BRIDGETON.			
1	Collector			900 00
	PORT OF LAMBERTON, DISTRICT OF BURLINGTON.			
1	Collector			200 00
	PORT OF SOMERS POINT, DISTRICT OF GREAT EGG HARBOR.			
1	Collector			500 00
1	Deputy collector			600 00
1	Inspector and boatman	2 00		730 00
3	Total compensation			1,830 00
	PORT OF PERTH AMBOY, DISTRICT OF PERTH AMBOY.			
1	Collector			3,000 00
1	Deputy collector			1,200 00
1	Inspector and boarding officer	3 00		1,095 00
2	Coast inspectors ... each		$720 00	1,440 00
1	Inspector			300 00
1	Boatman			540 00
1	Clerk			720 00
8	Total compensation			8,295 00

PENNSYLVANIA.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF ERIE, DISTRICT OF ERIE.			
1	Collector			$2,000 00
1	Deputy collector			1,600 00
1	Deputy collector and inspector	$3 00		1,095 00
1	Inspector (when employed for 244 days)	3 00		732 00
4	Total compensation			5,427 00
	PORT OF PITTSBURGH, DISTRICT OF NEW ORLEANS, LA.			
1	Surveyor			5,000 00
1	Deputy surveyor			2,000 00
2	Clerks ... each		$1,200 00	2,400 00
1	Inspector and acting appraiser	4 00		1,460 00
1	Inspector	3 00		1,095 00
1	Inspector and clerk			1,200 00
2	Inspectors ... each	3 00		2,190 00
1	Messenger			600 00
10	Total compensation			15,945 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

PENNSYLVANIA—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF PHILADELPHIA, DISTRICT OF PHILADELPHIA.			
	Collector's office.			
1	Collector			$8,000 00
2	Deputy collectors ... each		$3,000 00	6,000 00
1	Assistant collector, at Camden, N. J			1,500 00
1	Auditor			2,500 00
1	Cashier			2,500 00
1	Assistant cashier			2,000 00
2	Clerks ... each		2,000 00	4,000 00
5	do ... do		1,800 00	9,000 00
13	do ... do		1,600 00	20,800 00
9	do ... do		1,400 00	12,600 00
5	do ... do		1,200 00	6,000 00
3	Messengers ... do		720 00	2,160 00
2	Watchmen ... do	$2 50		1,825 00
1	Superintendent warehouses			2,000 00
1	Clerk and cigar inspector			1,400 00
2	Foremen public stores ... each	2 50		1,825 00
2	Night watchmen ... do	2 50		1,825 00
1	Carpenter			800 00
2	Day watchmen ... each		720 00	1,440 00
1	Marker			720 00
17	Laborers ... each		700 00	11,900 00
2	Bargemen ... do		720 00	1,440 00
6	Inspectors ... do	4 00		8,760 00
72	do ... do	3 50		91,980 00
1	Inspector			600 00
1	Night inspector	3 50		1,277 50
37	Night inspectors ... each	3 00		40,515 00
1	Inspectress	3 00		1,095 00
1	Night inspector	2 50		912 50
	Weigher's and gauger's department.			
1	Chief weigher			2,000 00
18	Assistant weighers ... each		1,100 00	19,800 00
1	Clerk			1,200 00
4	Laborers ... each	2 50		3,650 00
1	Gauger			2,000 00
1	Assistant gauger			1,200 00
1	Stenciler	2 50		912 50
	Naval office.			
1	Naval officer			5,000 00
1	Deputy naval officer and clerk			2,500 00
1	Cashier and fee clerk			1,800 00
1	Liquidating clerk			1,800 00
2	Clerks ... each		1,400 00	2,800 00
2	do ... do		1,200 00	2,400 00
1	Messenger			720 00
	Appraiser's department.			
1	Appraiser			3,000 00
2	Assistant appraisers ... each		2,500 00	5,000 00
1	Examiner			2,000 00
7	Examiners ... each		1,700 00	11,900 00
1	Inspector of drugs			1,000 00
1	Chief clerk			1,500 00
2	Clerks ... each		1,300 00	2,600 00
2	do ... do		1,200 00	2,400 00
1	Messenger			700 00
1	Watchman			700 00
14	Samplers and packers ... each		900 00	12,600 00
1	Foreman of laborers			900 00
10	Laborers ... each		700 00	7,000 00
1	General appraiser			3,000 00
1	Clerk			1,400 00
	Surveyor's office.			
1	Surveyor			5,000 00
1	Deputy surveyor			2,500 00
2	Clerks ... each		1,400 00	2,800 00
1	Clerk			1,200 00
1	Messenger			840 00
1	do			720 00
283	Total compensation			363,917 50

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

DELAWARE.

No.	Officers.	Per diem.	per annum.	Total.
	PORT OF WILMINGTON, DISTRICT OF DELAWARE.			
1	Collector			$2,000 00
1	Deputy collector and cashier			1,600 00
1	Inspector, weigher, and measurer	$2 75		1,003 75
1	Deputy collector and inspector	1 65		602 25
1	do		$500 00	500 00
1	do	2 75		1,003 75
5	Boatmen ... each		300 00	1,500 00
11	Total compensation			8,209 75

MARYLAND.

	PORT OF BALTIMORE, DISTRICT OF BALTIMORE.			
	Collector's office.			
	Collector			$7,000 00
2	Deputy collectors ... each		$3,000 00	6,000 00
1	Deputy collector			800 00
1	Auditor			2,500 00
1	Assistant auditor			1,800 00
1	Cashier			2,500 00
1	Assistant cashier			1,800 00
10	Clerks ... each		1,800 00	18,000 00
5	do ... do		1,600 00	8,000 00
9	do ... do		1,400 00	12,600 00
8	do ... do		1,200 00	9,600 00
6	Messengers ... do		720 00	4,320 00
2	Laborers ... do		720 00	1,440 00
1	Captain of the watch			1,000 00
4	Watchmen ... each		840 00	3,360 00
2	Markers ... do		840 00	1,680 00
1	Fireman			540 00
1	Boatman			540 00
1	do			720 00
1	do			480 00
1	Clerk and storekeeper			1,800 00
1	do			1,600 00
1	Engineer			1,200 00
1	Fireman			1,095 00
4	Porters ... each		820 00	3,280 00
4	Laborers ... do		720 00	2,880 00
	Naval office.			
1	Naval officer			5,000 00
1	Deputy naval officer			2,500 00
2	Clerks ... each		1,600 00	3,200 00
3	do ... do.		1,400 00	4,200 00
1	Clerk			1,000 00
1	Messenger			720 00
	Inspectors.			
2	Inspectors ... each	$4 00		2,920 00
45	do ... do	3 50		57,487 50
1	Female examiner			600 00
1	Captain of night inspectors	3 50		1,277 50
1	Lieutenant of night inspectors	3 00		1,095 00
35	Night inspectors ... each	3 00		38,325 00
	Weighers and gaugers' department.			
1	Weigher			2,000 00
16	Assistant weighers ... each		1,200 00	19,200 00
1	Weigher and gauger			1,300 00
1	Clerk			1,400 00
2	Clerks ... each		1,200 00	2,400 00
1	Messenger			720 00
1	Keeper of scale room			660 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

MARYLAND—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF BALTIMORE, DISTRICT OF BALTIMORE—continued.			
	Appraiser's department.			
1	General appraiser			$3,000 00
2	Local appraisers ... each		$3,000 00	6,000 00
3	Examiners ... do		1,800 00	5,400 00
3	do ... do		1,600 00	4,800 00
2	Clerks ... do		1,600 00	3,200 00
1	Foreman of laborers			840 00
1	Assistant examiner			1,000 00
1	Messenger			720 00
5	Laborers ... each		840 00	4,200 00
5	do ... do		720 00	3,600 00
1	Copyist			900 00
	Surveyor's office.			
1	Surveyor			4,500 00
1	Deputy surveyor			2,500 00
1	Clerk			1,800 00
1	do			1,200 00
1	Messenger			720 00
218	Total compensation			286,920 00
	PORT OF ANNAPOLIS, DISTRICT OF ANNAPOLIS.			
1	Collector			500 00
1	Deputy collector and inspector	$3 00		1,095 00
1	do	1 00		365 00
1	Boatman			180 00
4	Total compensation			2,140 00
	PORT OF CRISFIELD, DISTRICT OF EASTERN MARYLAND.			
1	Collector			2,000 00
1	Deputy collector and inspector	3 00		1,095 00
2	Total compensation			3,095 00

DISTRICT OF COLUMBIA.

	PORT OF GEORGETOWN, DISTRICT OF GEORGETOWN.			
1	Collector			$2,000 00
1	Deputy collector			1,600 00
1	Deputy collector and inspector	$3 00		1,095 00
1	Inspector	3 00		1,095 00
4	Total compensation			5,790 00

VIRGINIA.

	PORT OF ALEXANDRIA, DISTRICT OF ALEXANDRIA.			
1	Collector			$500 00
1	Deputy collector			1,200 00
1	Inspector	$3 00		1,095 00
3	Total compensation			2,795 00
	PORT OF CHERRYSTONE, DISTRICT OF CHERRYSTONE.			
1	Collector			900 00
1	Deputy collector	3 00		1,095 00
1	Deputy collector and inspector	1 50		547 50
3	Total compensation			2,542 50

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

VIRGINIA—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF NORFOLK, DISTRICT OF NORFOLK AND PORTSMOUTH.			
1	Collector			$3,000 00
1	Deputy collector			1,600 00
1	Cashier and entry clerk			1,300 00
1	Marine clerk			1,300 00
1	Clerk			900 00
1	Clerk and inspector	$3 00		1,095 00
2	Inspectors ....each	3 00		2,190 00
1	Inspector and boarding officer	4 00		1,460 00
2	Boatmen ....each		$450 00	900 00
1	Watchman			900 00
12	Total compensation			14,645 00
	PORT OF PETERSBURG, DISTRICT OF PETERSBURG.			
1	Collector			300 00
1	Deputy collector			1,200 00
1	Deputy collector and inspector	3 00		1,095 00
3	Total compensation			2,595 00
	PORT OF RICHMOND, DISTRICT OF RICHMOND.			
1	Collector			2,000 00
1	Deputy collector			1,600 00
1	Deputy collector and inspector	3 00		1,095 00
1	Clerk and inspector			1,300 00
2	Inspectors ....each	3 00		2,190 00
1	Watchman			600 00
1	Boatman			420 00
1	Watchman			400 00
9	Total compensation			9,605 00
	PORT OF TAPPAHANNOCK, DISTRICT OF TAPPAHANNOCK.			
1	Collector			500 00
1	Deputy collector and inspector			600 00
2	Total compensation			1,100 00
	PORT OF NEWPORT NEWS, DISTRICT OF YORKTOWN.			
1	Collector			500 00
1	Deputy collector and inspector			1,200 00
1	Inspector	3 00		1,095 00
1	....do	2 50		912 50
1	Boarding officer	4 00		1,460 00
1	Boatman ....$35 per month			420 00
1	....do ....$25 per month			300 00
7	Total compensation			5,887 50

WEST VIRGINIA.

	PORT OF WHEELING.			
1	Surveyor			$1,000 00
1	Clerk			500 00
2	Total compensation			1,500 00

NORTH CAROLINA.

	PORT OF EDENTON, DISTRICT OF ALBEMARLE.			
1	Collector			$1,200 00
2	Deputy collector and inspector	$4 00		1,460 00
1	Deputy collector			600 00
3	Total compensation			3,260 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

NORTH CAROLINA—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF BEAUFORT, DISTRICT OF BEAUFORT.			
1	Collector			$1,000 00
2	Deputy collectors ... each		$480 00	960 00
1	Boatman			240 00
4	Total compensation			2,200 00
	PORT OF NEW BERNE, DISTRICT OF PAMLICO.			
1	Collector			1,800 00
1	Deputy collector			1,000 00
1	do			793 50
2	Deputy collectors ... each		365 00	730 00
4	Boatmen ... do		120 00	480 00
1	Messenger			480 00
10	Total compensation			5,283 50
	PORT OF WILMINGTON, DISTRICT OF WILMINGTON.			
1	Collector			3,000 00
1	Deputy collector			1,800 00
1	do			1,600 00
1	Clerk			1,000 00
2	Inspectors ... each	$4 00		2,920 00
5	do ... do	3 00		5,475 00
1	Messenger			600 00
1	Watchman			480 00
2	Boatmen ... each		420 00	840 00
2	do ... do		360 00	720 00
17	Total compensation			18,435 00

SOUTH CAROLINA.

	PORT OF BEAUFORT, DISTRICT OF BEAUFORT.			
1	Collector			$3,000 00
2	Deputy collectors and inspectors ... each	$3 00		2,190 00
3	Boatmen ... do		$300 00	900 00
1	Boatman			240 00
7	Total compensation			6,330 00
	PORT OF CHARLESTON, DISTRICT OF CHARLESTON.			
1	Collector			4,000 00
1	Deputy collector			2,000 00
3	Clerks ... each		1,500 00	4,500 00
1	Inspector and boarding officer	4 00		1,460 00
1	do	4 00		1,460 00
3	Inspectors and boarding officers ... each	3 00		3,285 00
2	Night inspectors ... do	2 00		1,460 00
2	Watchmen ... do		600 00	1,200 00
4	Boatmen ... do		480 00	1,920 00
1	Messenger			730 00
1	Laborer			360 00
2	Night inspectors (for six months) ... each		360 00	720 00
22	Total compensation			23,095 00
	PORT OF GEORGETOWN, DISTRICT OF GEORGETOWN.			
1	Collector			500 00
1	Deputy collector			600 00
2	Boatmen ... each		300 00	600 00
4	Total compensation			1,700 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

GEORGIA.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF ATLANTA.			
1	Surveyor			$1,000 00
1	Total compensation			1,000 00
	PORT OF BRUNSWICK, DISTRICT OF BRUNSWICK.			
1	Collector			3,000 00
3	Deputy collectors and inspectors ... each	$3 00		3,285 00
1	do	4 00		1,460 00
1	Clerk and messenger			600 00
4	Boatmen ... each		$300 00	1,200 00
10	Total compensation			9,545 00
	PORT OF SAINT MARY'S, DISTRICT OF SAINT MARY'S.			
1	Collector			600 00
1	Deputy collector			900 00
1	Boatman			300 00
3	Total compensation			1,800 00
	PORT OF SAVANNAH, DISTRICT OF SAVANNAH.			
1	Collector			4,000 00
1	Deputy collector			2,000 00
3	Clerks ... each		1,500 00	4,500 00
2	Inspectors ... do	4 00		2,920 00
3	do ... do	3 00		3,285 00
4	Night inspectors ... do	2 00		2,920 00
3	Boatmen ... do		600 00	1,800 00
1	do			360 00
18	Total compensation			21,785 00

FLORIDA.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF APALACHICOLA, DISTRICT OF APALACHICOLA.			
1	Collector			$800 00
1	Deputy collector and inspector	$3 00		1,095 00
2	Total compensation			1,895 00
	PORT OF FERNANDINA, DISTRICT OF FERNANDINA.			
1	Collector			1,800 00
1	Deputy collector and inspector	4 00		1,460 00
1	do			720 00
1	Inspector	3 00		1,095 00
2	Boatmen ... each		$300 00	600 00
6	Total compensation			5,675 00
	PORT OF KEY WEST, DISTRICT OF KEY WEST.			
1	Collector			4,000 00
1	Deputy collector			2,100 00
1	Deputy collector and inspector			730 00
3	Deputy collectors and inspectors ... each		547 50	1,642 50
1	Deputy collector and clerk			1,300 00
2	Clerks ... each		1,300 00	2,600 00
1	Clerk			1,200 00
1	Chief inspector	3 50		1,277 50
3	Inspectors ... each	3 00		3,285 00
1	Chief night inspector	2 50		912 50
3	Night inspectors ... each	2 00		2,190 00
1	Watchman	2 00		730 00
1	Messenger			730 00
4	Boatmen ... each		400 00	1,600 00
6	do ... do		300 00	1,800 00
30	Total compensation			26,097 50

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

FLORIDA—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF PENSACOLA, DISTRICT OF PENSACOLA.			
1	Collector			$3,000 00
1	Deputy collector			1,600 00
1	Deputy collector and clerk			1,200 00
1	Deputy collector and inspector	$3 00		1,095 00
1	Clerk			1,000 00
7	Inspectors ... each	3 00		7,665 00
7	Boatmen ... do		$480 00	3,360 00
3	Night watchmen ... do	2 00		2,190 00
1	Messenger			600 00
23	Total compensation			21,710 00
	PORT OF SAINT AUGUSTINE, DISTRICT OF SAINT AUGUSTINE.			
1	Collector			500 00
2	Deputy collectors ... each		480 00	960 00
2	Boatmen ... do		240 00	480 00
2	...do ... do		120 00	240 00
7	Total compensation			2,180 00
	PORT OF JACKSONVILLE, DISTRICT OF SAINT JOHN'S.			
1	Collector			1,200 00
2	Deputy collectors and inspectors ... each	3 00		2,190 00
1	Deputy collector			500 00
1	Boatman			240 00
1	Messenger			300 00
6	Total compensation			4,430 00
	PORT OF CEDAR KEYS, DISTRICT OF SAINT MARK'S.			
1	Collector			1,200 00
1	Deputy collector and inspector	4 00		1,460 00
1	... do	3 00		1,095 00
3	Inspectors ... each	3 00		3,285 00
2	Boatmen ... do		480 00	960 00
8	Total compensation			8,000 00

ALABAMA.

	MOBILE.			
1	Collector			$3,000 00
1	Deputy collector and clerk			1,800 00
1	...do			1,600 00
1	Clerk			1,400 00
1	Inspector and acting appraiser	$4 00		1,460 00
6	Inspectors ... each	3 00		6,570 00
3	Night inspectors ... do	2 00		2,190 00
5	Boatmen ... do		480 00	2,400 00
1	Messenger			730 00
20	Total compensation			21,150 00

MISSISSIPPI.

	PORT OF NATCHEZ, DISTRICT OF NATCHEZ.			
1	Collector			$500 00
	Total compensation			$500 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

MISSISSIPPI—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF SHIELDSBOROUGH, DISTRICT OF PEARL RIVER.			
1	Collector			$1,200 00
1	Deputy collector and inspector			1,200 00
2	Deputy collectors and inspectors ... each	$3 00		2,190 00
1	Inspector	3 00		1,095 00
2	Boatmen ... each		$480 00	960 00
7	Total compensation			6,645 00
	PORT OF VICKSBURG, DISTRICT OF VICKSBURG.			
1	Collector			500 00
1	Deputy collector			300 00
2	Total compensation			800 00

LOUISIANA.

	PORT OF NEW ORLEANS, DISTRICT OF NEW ORLEANS.			
	Collector's office.			
1	Collector			$7,000 00
1	Deputy collector			3,000 00
1	Clerk			2,200 00
1	do			1,800 00
1	Assistant corresponding clerk			1,400 00
1	Messenger and clerk			750 00
2	Messengers ... each		$600 00	1,200 00
1	Auditor			2,500 00
1	Assistant auditor			1,800 00
1	Bookkeeper			1,400 00
1	Assistant bookkeeper			1,000 00
1	Assistant liquidator			1,200 00
1	Impost clerk			1,400 00
1	Assistant impost clerk			1,000 00
1	Statistical clerk			1,400 00
1	Assistant statistical clerk			1,000 00
1	Messenger			600 00
1	Deputy collector			480 00
1	do			3,000 00
1	Cashier			2,500 00
1	Assistant cashier			1,400 00
1	Chief entry clerk			1,800 00
1	Entry clerk			1,600 00
1	do			1,200 00
1	Permit clerk			1,600 00
1	Bond clerk			1,600 00
1	Marine clerk			1,600 00
1	Assistant marine clerk			1,000 00
1	Entrance and appearance clerk			1,600 00
1	Assistant entrance and appearance clerk			1,200 00
1	Manifest clerk			1,200 00
1	Warehouse bookkeeper			1,600 00
1	Warehouse assistant clerk			1,600 00
1	Bond assistant clerk			1,400 00
1	Messenger and copyist			750 00
1	do			600 00
1	Clerk			1,200 00
1	do			1,000 00
1	Weigher			2,000 00
1	Clerk			1,200 00
7	Assistant weighers ... each		1,200 00	8,400 00
3	Laborers ... do		600 00	1,800 00
1	Gauger			1,800 00
1	Assistant gauger			1,200 00
1	Clerk			1,200 00
1	Marker			720 00
2	Laborers ... each		600 00	1,200 00
1	Captain night watch			800 00
5	Night watchmen ... each		600 00	3,000 00
2	Inspectors ... do	$4 00		2,920 00
30	do ... do	3 00		32,850 00
1	Captain night inspectors	3 00		1,095 00
20	Night inspectors ... each	2 50		18,250 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

LOUISIANA—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF NEW ORLEANS, DISTRICT OF NEW ORLEANS—Cont'd.			
	Warehouse department.			
1	Storekeeper and cigar inspector			$1,200 00
1	Clerk			1,000 00
1	Chief laborer			1,000 00
6	Laborers ... each		$600 00	3,600 00
1	Messenger			600 00
16	Boatmen ... each		600 00	9,600 00
	Naval office.			
1	Naval officer			3,500 00
1	Deputy naval officer			2,000 00
1	Chief clerk			1,800 00
1	Entry clerk			1,600 00
1	Liquidating clerk			1,600 00
1	Warehouse clerk			1,600 00
1	Messenger			600 00
	Surveyor's office.			
1	Surveyor			3,500 00
1	Deputy surveyor			2,000 00
1	Chief clerk			1,800 00
1	Clerk and admeasurer			1,400 00
1	Clerk			1,200 00
2	Messengers ... each		600 00	1,200 00
	Appraiser's department.			
1	Appraiser			3,000 00
1	Assistant appraiser			2,500 00
4	Examiners ... each		1,800 00	7,200 00
1	Assistant examiner and verifier			1,200 00
1	Examiner of drugs			1,000 00
1	Clerk			1,600 00
1	Recording clerk			1,400 00
1	Abstract clerk			1,000 00
1	Sampler			750 00
2	Openers and packers ... each		720 00	1,440 00
7	Laborers ... do		600 00	4,200 00
1	Messenger			600 00
178	Total compensation			205,105 00
	PORT OF BRASHEAR, DISTRICT OF TECHE.			
1	Collector			1,600 00
2	Deputy collectors and inspectors ... each	$3 00		2,190 00
2	Inspectors ... do	3 00		2,190 00
3	Boatmen ... do		480 00	1,440 00
8	Total compensation			7,420 00

TEXAS.

	PORT OF BROWNSVILLE, DISTRICT OF BRAZOS DE SANTIAGO.			
1	Collector			$4,000 00
1	Deputy collector			2,000 00
1	do			1,600 00
1	Deputy collector and entry clerk			1,600 00
1	Clerk			1,600 00
1	do			1,600 00
1	Storekeeper			1,400 00
2	Deputy collectors and mounted inspectors ... each	$3 50		2,555 00
3	Deputy collectors and inspectors ... do	3 00		3,285 00
10	Mounted inspectors ... do	3 50		12,775 00
5	Inspectors ... do	3 00		5,475 00
1	Inspectress	3 00		1,095 00
1	Messenger			750 00
1	Watchman			750 00
30	Total compensation			40,485 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

TEXAS—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF CORPUS CHRISTI, DISTRICT OF CORPUS CHRISTI.			
1	Collector			$3,000 00
1	Deputy collector			1,800 00
1	Deputy collector and inspector			1,800 00
1	Deputy collector and clerk			1,600 00
1	Deputy collector and inspector			1,400 00
1	do	$3 50		1,277 50
3	Clerks ... each		$1,200 00	3,600 00
1	Inspector	4 00		1,460 00
1	Storekeeper, weigher, and gauger			1,400 00
4	Mounted inspectors ... each	3 50		5,110 00
3	Inspectors ... do	3 00		3,285 00
1	Boatman			600 00
1	Laborer			420 00
20	Total compensation			26,752 50
	PORT OF GALVESTON, DISTRICT OF GALVESTON.			
1	Collector			4,000 00
1	Deputy collector			2,200 00
4	Deputy collectors and clerks ... each		1,800 00	7,200 00
1	Clerk and deputy collector			1,600 00
2	Mounted inspectors ... each	3 50		2,555 00
9	Inspectors ... do	3 00		9,855 00
1	Chief night inspector	3 00		1,095 00
6	Night inspectors ... each	2 50		5,475 00
1	Storekeeper and clerk			1,400 00
1	Messenger	2 00		730 00
1	Porter			600 00
1	Laborer			480 00
2	Boatmen ... each		600 00	1,200 00
1	Inspector	4 00		1,460 00
1	Inspector for 5 months	3 00		547 50
33	Total compensation			40,397 50
	PORT OF EL PASO, DISTRICT OF PASO DEL NORTE.			
1	Collector			2,000 00
1	Deputy collector			1,600 00
2	Deputy collectors and inspectors ... each	3 50		2,555 00
2	do ... do	2 75		2,007 50
1	Deputy collector and inspector	2 00		730 00
1	Mounted inspector	3 00		1,095 00
2	Mounted inspectors ... each	3 50		2,555 00
1	Clerk	3 50		1,277 50
1	Deputy clerk and inspector			1,600 00
1	do	3 30		1,204 50
2	Inspectors ... each	3 50		2,555 00
15	Total compensation			19,179 50
	INDIANOLA, DISTRICT OF SALURIA.			
1	Collector			2,000 00
1	Deputy collector			1,600 00
1	Deputy collector and inspector			1,600 00
1	do	3 70		1,350 50
1	do	3 00		1,095 00
5	Mounted inspectors ... each	3 50		6,387 50
2	Inspectors ... do	3 00		2,190 00
12	Total compensation			16,223 00

TENNESSEE.

	PORT OF CHATTANOOGA.			
1	Surveyor			$350 00
1	Total compensation			350 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

TENNESSEE—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF NASHVILLE.			
1	Surveyor			$600 00
1	Deputy surveyor	$3 00		1,095 00
2	Total compensation			1,695 00
	PORT OF MEMPHIS.			
1	Surveyor			1,200 00
1	Deputy surveyor			1,000 00
1	Porter and laborer			150 00
3	Total compensation			2,350 00

KENTUCKY.

	PORT OF LOUISVILLE.			
1	Surveyor			$3,000 00
1	Deputy surveyor			1,600 00
1	do			1,400 00
1	Deputy surveyor and clerk			1,200 00
1	Inspector, examiner, and storekeeper	$3 50		1,277 50
1	Inspector, weigher, and gauger	3 00		1,095 00
1	Messenger	1 50		547 50
7	Total compensation			10,120 00

OHIO.

	PORT OF CINCINNATI.			
1	Surveyor			$4,000 00
1	Appraiser			3,000 00
1	Deputy surveyor			2,000 00
1	Deputy surveyor and clerk			1,500 00
1	Inspector and weigher	$4 00		1,460 00
1	Clerk			1,400 00
3	Clerks		$1,200 00	3,600 00
1	do			1,000 00
3	Inspectors	3 50		3,832 50
1	Inspector	3 00		1,095 00
1	Messenger			480 00
1	Night watchman			720 00
1	Examiner			1,600 00
1	Opener and packer			900 00
1	Porter, appraiser's store			720 00
1	Laborer			600 00
1	Clerk	3 00		1,095 00
21	Total compensation			29,002 50
	PORT OF CLEVELAND, DISTRICT OF CUYAHOGA.			
1	Collector			3,000 00
1	Deputy collector			2,000 00
3	Clerks ... each		1,200 00	3,600 00
1	Deputy clerk and inspector	3 50		1,277 50
4	Inspectors ... each	3 00		4,380 00
1	Night inspector	2 50		912 50
1	Night watchman			1,085 00
1	Deputy collector			600 00
3	Deputy collectors ... each		300 00	900 00
1	Deputy collector			25 00
1	Appraiser			3,000 00
1	Messenger			720 00
1	Clerk			1,000 00
29	Total compensation			22,500 00

SCHEDULE No. 1.– *ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

OHIO—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF SANDUSKY. DISTRICT OF SANDUSKY.			
1	Collector			$2,500 00
1	Deputy collector			1,000 00
2	Deputy collectors and inspectors ... each	$1 10		803 00
2	do ... do	55		401 50
2	do ... do	30		219 00
8	Total compensation			4,923 50
	PORT OF TOLEDO, DISTRICT OF MIAMI.			
1	Collector			2,500 00
1	Deputy collector			1,400 00
1	do			1,200 00
1	Inspector and clerk	3 00		1,095 00
1	Deputy collector and inspector			720 00
1	Messenger			300 00
6	Total			7,215 00

INDIANA.

	PORT OF EVANSVILLE.			
1	Surveyor			$600 00
1	Deputy surveyor			800 00
2	Total compensation			1,400 00
	PORT OF INDIANAPOLIS.			
1	Surveyor			2,000 00
1	Deputy surveyor and inspector	$3 00		1,095 00
1	Clerk			720 00
1	Opener and packer			600 00
4	Total compensation			4,415 00

ILLINOIS.

	PORT OF CAIRO.			
1	Surveyor			$1,000 00
1	Deputy surveyor and inspector	$3 00		1,095 00
2	Total compensation			2,095 00
	PORT OF CHICAGO.			
1	Collector		$6,000 00	6,000 00
1	Deputy collector			3,000 00
1	Correspondence clerk			2,300 00
1	Messenger and clerk			900 00
1	Messenger for collector			720 00
2	Watchmen ... each	2 50		1,825 00
1	Auditor			2,500 00
1	Assistant auditor and impost clerk			1,700 00
1	Liquidating clerk			1,700 00
1	Files clerk			1,000 00
1	Statistical clerk			1,500 00
1	Warehouse-bond-abstract clerk			1,400 00
1	Abstract clerk			1,300 00
1	do			1,200 00
1	Assistant liquidating clerk			1,000 00
1	Cashier			2,500 00
1	Assistant cashier and clerk			1,400 00
1	Deputy collector and clerk			2,500 00
1	Chief entry clerk			1,800 00
1	Assistant entry clerk			1,600 00
1	Warehouse clerk			1,600 00
1	Assistant warehouse clerk			1,200 00
1	Bond clerk			1,400 00
1	Clerk			1,200 00
1	do			1,000 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

ILLINOIS—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF CHICAGO—Continued.			
1	Messenger			$900 00
1	Deputy collector and clerk			2,200 00
1	Enrollment and license clerk			1,600 00
1	Marine clerk			1,300 00
1	Recording clerk			1,200 00
1	Deputy collector (at South Chicago) $30 per month			360 00
1	Surveyor (Michigan City, Ind.)			350 00
1	Deputy collector and clerk			2,000 00
1	do			1,600 00
1	Chief weigher			1,500 00
1	Assistant weigher and inspector	$4 00		1,460 00
1	Gauger			1,500 00
1	Clerk			1,500 00
1	Cigar inspector	4 00		1,460 00
1	Inspector and assistant gauger and weigher	3 50		1,277 50
1	Special inspector	4 00		1,460 00
1	Inspector	4 00		1,460 00
8	Inspectors ... each	3 50		10,220 00
13	do ... do	3 00		14,235 00
10	Inspectors for nine months ... do	3 00		8,212 50
4	Laborers ... do	2 00		2,920 00
1	Appraiser			3,000 00
1	Examiner			2,000 00
1	do			1,800 00
1	do			1,600 00
1	do			1,000 00
1	Clerk			1,200 00
3	Openers and packers ... each	2 50		2,737 50
1	Storekeeper	3 00		1,095 00
88	Total compensation			117,392 50
	PORT OF GALENA.			
1	Surveyor			500 00
1	Deputy surveyor and clerk			500 00
2	Total compensation			1,000 00

MISSOURI.

	PORT OF KANSAS CITY			
1	Surveyor			$1,000 00
1	Total compensation			1,000 00
	PORT OF SAINT JOSEPH.			
1	Surveyor			1,000 00
1	Total compensation			1,000 00
	PORT OF SAINT LOUIS.			
1	Surveyor			5,000 00
1	Appraiser			3,000 00
1	Deputy surveyor			2,500 00
1	Deputy surveyor and cashier			2,000 00
1	Deputy surveyor and entry clerk			1,600 00
1	Deputy surveyor and assistant entry clerk			1,200 00
1	Deputy surveyor and chief inspector			1,800 00
1	Inspector, weigher, and gauger			1,500 00
1	Inspector, assistant weigher, and gauger			1,000 00
1	Inspector	$4 00		1,460 00
4	Inspectors ... each	3 50		5,110 00
1	Liquidating clerk			1,500 00
1	Clerk			1,300 00
1	Clerk			1,100 00
1	Deputy surveyor			1,800 00
1	do			1,600 00
1	Clerk			900 00
1	Messenger			840 00
2	Laborers ... each		$480 00	960 00
1	Examiner			1,400 00
1	Storekeeper	3 00		1,095 00
1	Clerk			1,400 00
1	Opener and packer	2 00		730 00
27	Total compensation			40,795 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

MICHIGAN.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF DETROIT, DISTRICT OF DETROIT.			
1	Collector			$4,000 00
1	Appraiser			3,000 00
1	Deputy collector			2,250 00
1	Deputy collector and chief clerk			2,000 00
1	Cashier			1,800 00
2	Deputy collectors and clerks ... each		$1,600 00	3,200 00
2	do ... do		1,400 00	2,800 00
1	Deputy collector and clerk			1,200 00
1	Deputy collector and inspector	$3 00		1,095 00
1	do	3 00		1,095 00
1	Inspector	2 50		912 50
1	Deputy collector and inspector	2 50		912 50
2	Inspectors ... each	2 50		1,825 00
1	Deputy collector and inspector	3 00		1,095 00
1	Inspector and admeasurer	3 00		1,095 00
4	Deputy collectors and inspectors ... each	2 50		3,650 00
1	do			1,200 00
1	do			1,400 00
2	do ... each	2 50		1,825 00
17	Inspectors	2 50		15,512 50
1	Deputy collector and inspector	3 50		1,277 50
1	Deputy collector and inspectors (when employed)	35		84 00
2	do	65		474 50
3	do	1 00		1,095 00
1	do	2 00		730 00
3	do	30		328 50
2	Inspectors ... each	4 00		2,920 00
1	Inspectress	1 50		547 50
1	Messenger			500 00
1	Inspector and clerk			1,400 00
1	Weigher and gauger	2 50		912 50
1	Deputy collector and inspector			1,400 00
61	Total compensation			63,537 00
	PORT OF PORT HURON, DISTRICT OF HURON.			
1	Collector			4,000 00
1	Deputy collector			2,000 00
1	Deputy collector and bookkeeper			1,600 00
1	Deputy collector, bond and entry clerk			1,500 00
1	Deputy collector and marine clerk			1,400 00
4	Deputy collectors and clerks ... each		1,200 00	4,800 00
1	do	2 50		912 50
1	Clerk			730 00
1	Deputy collector and inspector			1,500 00
1	do			1,200 00
2	do ... each	2 50		1,825 00
7	do ... do	3 00		7,665 00
2	Inspectors, when employed ... do	3 00		1,460 00
1	Deputy collector and clerk			800 00
1	do			1,000 00
6	Deputy collectors and inspectors ... each	2 50		5,475 00
1	do			1,500 00
2	Inspectors, when employed ... each	3 00		1,460 00
1	Inspector	3 00		1,095 00
1	Inspector, when employed	3 00		730 00
1	do ... do	3 00		730 00
1	do ... do	2 50		647 50
1	do	2 50		912 50
2	Inspectors ... each	3 00		2,190 00
1	Watchman	2 00		730 00
1	Messenger			600 00
1	Inspectress	65		237 25
1	Deputy collector and inspector			1,200 00
4	do ... each		600 00	2,400 00
1	do			400 00
3	do ... each		240 00	720 00
2	do ... do		120 00	240 00
1	do			300 00
57	Total compensation			53,959 75

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

MICHIGAN—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF GRAND HAVEN, DISTRICT OF MICHIGAN.			
1	Collector			$2,000 00
1	Deputy collector			1,200 00
1	Deputy collector and clerk, $60 per month			720 00
1	Deputy collector and clerk, $40 per month			480 00
1	Deputy collector and inspector (when employed)	$2 50		602 50
3	do do each	1 00		723 00
1	Deputy collector and inspector	1 40		511 00
1	do	1 00		365 00
1	Deputy collector and inspector (when employed)	1 00		241 00
3	do do each	65		469 95
1	do do	85		204 85
1	do do	75		180 75
1	do do	2 25		542 25
1	do do	55		132 55
1	do do	50		120 50
1	do do	65		156 65
20	Total compensation			8,650 00
	PORT OF MARQUETTE, DISTRICT OF SUPERIOR.			
1	Collector			2,000 00
1	Deputy collector and cashier			1,200 00
1	Deputy collector and inspector			1,200 00
1	do			1,000 00
5	do each	80		1,460 00
3	do do	25		273 75
2	Inspectors do	3 00		2,190 00
14	Total compensation			9,323 75

WISCONSIN.

	PORT OF LA CROSSE.			
1	Surveyor			$1,200 00
1	Deputy surveyor, without compensation			
2	Total compensation			1,200 00
	PORT OF MILWAUKEE, DISTRICT OF MILWAUKEE.			
1	Collector			3,000 00
1	Deputy collector			1,800 00
1	Deputy collector and clerk			1,600 00
1	do			1,200 00
2	Inspectors each	$4 00		2,920 00
1	Inspector	3 00		1,095 00
1	Opener and packer			600 00
1	Deputy collector and inspector			600 00
1	do			400 00
2	Deputy collectors and inspectors each		$300 00	600 00
1	Deputy collector and inspector			200 00
13	Total compensation			14,015 00

IOWA.

	PORT OF BURLINGTON.			
1	Surveyor			$500 00
1	Deputy surveyor			120 00
2	Total compensation			620 00
	PORT OF DUBUQUE.			
1	Surveyor			600 00
1	Deputy surveyor			120 00
2	Total compensation			720 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

NEBRASKA.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF OMAHA.			
1	Surveyor			$500 00
1	Deputy surveyor and inspector	$3 00		1,095 00
2	Total compensation			1,595 00

MINNESOTA.

	PORT OF DULUTH, DISTRICT OF DULUTH.			
1	Collector			$2,500 00
1	Deputy collector and storekeeper			1,400 00
1	Deputy collector	$3 00		1,095 00
1	Clerk and storekeeper, when employed	4 00		1,104 00
1	Inspector, when employed	3 00		856 00
1	do do	3 00		642 00
6	Total compensation			7,597 00
	PORT OF SAINT VINCENT, DISTRICT OF MINNESOTA.			
1	Collector			2,500 00
1	Deputy collector			2,000 00
1	Deputy collector, examiner, and inspector			2,000 00
1	Deputy collector			1,800 00
1	Deputy collector and inspector	4 00		1,460 00
1	do	4 00		1,460 00
1	Deputy collector and mounted inspector	4 00		1,460 00
2	Deputy collectors ... each	3 50		2,555 00
2	Mounted inspectors ... each	3 50		2,555 00
1	Deputy collector	3 00		1,095 00
1	Clerk and inspector	3 00		1,095 00
12	Inspectors ... each	3 00		13,140 00
1	Inspector and interpreter	3 00		1,095 00
26	Total compensation			34,215 00

MONTANA.

	PORT OF FORT BENTON, DISTRICT OF MONTANA AND IDAHO.			
1	Collector			$1,200 00
1	Deputy collector and inspector	$3 50		1,277 50
2	Total compensation			2,477 50

CALIFORNIA.

	PORT OF EUREKA, DISTRICT OF HUMBOLDT.			
1	Collector			$2,500 00
1	Deputy collector			1,400 00
1	Inspector	$3 00		1,095 00
1	Deputy collector and inspector			1,200 00
4	Total compensation			6,195 00
	PORT OF SAN DIEGO, DISTRICT OF SAN DIEGO.			
1	Collector			2,500 00
1	Deputy collector			1,500 00
3	Inspectors ... each	3 00		3,285 00
5	Total compensation			7,285 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

CALIFORNIA—Continued.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF SAN FRANCISCO, DISTRICT OF SAN FRANCISCO.			
	Collectors office.			
1	Collector			$7,000 00
3	Deputy collectors ... each		$3,625 00	10,875 00
1	Auditor			4,000 00
1	Assistant auditor			2,500 00
1	Chief liquidating clerk			2,500 00
1	Cashier			3,500 00
1	Assistant cashier			1,800 00
3	Clerks ... each		2,000 00	6,000 00
16	do ... do		1,800 00	28,800 00
8	do ... do		1,600 00	12,800 00
3	do ... do		1,500 00	4,500 00
4	do ... do		1,400 00	5,600 00
3	do ... do		1,200 00	3,600 00
5	Messengers ... do		900 00	4,500 00
4	Watchmen ... do		900 00	3,600 00
1	Superintendent of laborers			1,200 00
13	Laborers ... each		900 00	11,700 00
1	Assistant storekeeper			1,600 00
2	Deputy collectors ... each		1,500 00	3,000 00
4	Inspectors ... do		1,000 00	4,000 00
54	do ... do	$4 00		78,840 00
30	Night inspectors ... do	3 00		32,850 00
1	Inspectress	3 00		1,095 00
2	Boatmen ... each		900 00	1,800 00
1	Gauger			2,000 00
1	Gauger's laborer			900 00
1	Weigher			2,000 00
2	Assistant weighers ... each		1,800 00	3,600 00
15	do ... do		1,200 00	18,000 00
1	Admeasurer	4 00		1,460 00
1	Clerk			1,600 00
	Surveyor's office.			
1	Surveyor			5,000 00
1	Deputy surveyor			3,625 00
1	Clerk			1,800 00
1	do			1,600 00
1	Messenger			900 00
	Naval office.			
1	Naval officer			5,000 00
1	Deputy naval officer			3,125 00
4	Clerks ... each		1,800 00	7,200 00
3	do ... do		1,600 00	4,800 00
1	do			1,400 00
1	Clerk and messenger			1,000 00
	Appraiser's department.			
2	Local appraisers ... each		3,625 00	7,250 00
2	Assistant appraisers ... do		2,500 00	5,000 00
5	Examiners ... do		2,000 00	10,000 00
1	Special examiner of drugs			2,000 00
1	Clerk			1,800 00
1	do			1,200 00
4	Samplers ... each		1,200 00	4,800 00
1	Messenger			900 00
1	Superintendent of laborers			1,200 00
11	Laborers ... each		900 00	9,900 00
229	Total compensation			346,720 00
	PORT OF WILMINGTON, DISTRICT OF WILMINGTON.			
1	Collector			2,000 00
1	Deputy collector			1,500 00
2	Inspectors ... each	3 00		2,190 00
3	Deputy collectors and inspectors ... do		1,000 00	3,000 00
7	Total compensation			8,690 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

OREGON.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF ASTORIA, DISTRICT OF OREGON.			
1	Collector			$3,000 00
1	Deputy collector			2,000 00
1	do			1,500 00
2	Inspectors ... each	$4 00		2,920 00
2	Boatmen ... do		$480 00	960 00
7	Total compensation			10,380 00
	PORT OF COOS BAY, DISTRICT OF SOUTHERN OREGON.			
1	Collector			1,000 00
1	Deputy collector			500 00
3	Deputy collectors ... each		1,000 00	3,000 00
5	Total compensation			4,500 00
	PORT OF PORTLAND, DISTRICT OF WILLAMETTE.			
1	Collector			4,000 00
1	Appraiser			3,000 00
1	Deputy collector			2,400 00
1	do			2,200 00
1	Clerk			1,500 00
1	do			1,400 00
1	Weigher	4 00		1,460 00
5	Inspectors ... each	4 00		7,300 00
5	do ... do	2 50		4,562 50
1	Opener and packer			1,250 00
1	Storekeeper			1,200 00
19	Total compensation			30,272 50
	PORT OF YAQUINA, DISTRICT OF YAQUINA.			
1	Collector			1,000 00
2	Deputy collectors ... each		1,200 00	2,400 00
1	Boatman			720 00
4	Total compensation			4,120 00

WASHINGTON TERRITORY.

	PORT OF PORT TOWNSEND, DISTRICT OF PUGET SOUND.			
1	Collector			$3,000 00
1	Deputy collector			2,000 00
1	Deputy collector and clerk			1,500 00
5	Inspectors ... each	$3 50		6,387 50
2	Boatmen and night inspectors ... do	2 50		1,825 00
1	Watchman	2 00		730 00
3	Inspectors ... each	3 50		3,832 50
1	Deputy collector			2,000 00
1	do			1,500 00
1	Deputy collector and mounted inspector	4 00		1,460 00
1	Inspector	3 50		1,277 50
1	Boatman and inspector			912 50
19	Total compensation			26,425 00

ALASKA.

	PORT OF SITKA, DITSRICT OF ALASKA.			
1	Collector			$3,000 00
1	Deputy collector			1,800 00
3	Deputy collectors ... each		$1,500 00	4,500 00
1	Inspector	$3 00		1,095 00
6	Total compensation			10,395 00

SCHEDULE No. 1.—*ESTIMATES of EXPENSES of COLLECTING REVENUE from CUSTOMS, &c.*—Continued.

COLORADO.

No.	Officers.	Per diem.	Per annum.	Total.
	PORT OF DENVER.			
1	Surveyor			$1,000 00

MISCELLANEOUS ITEMS.

For temporary employés when deemed necessary by the Secretary of the Treasury, rents, labor, stationery and supplies for custom-houses, traveling and incidental expenses in the several collection districts	$920,623 02
For salaries and traveling expenses of special agents	100,000 00
For detection and prevention of fraud upon the customs revenue	100,000 00
The salaries and traveling expenses of additional inspectors of customs, appointed by the Secretary of the Treasury	40,000 00
Total for miscellaneous items	1,160,623 02

For the compensation of storekeepers of bonded warehouses, at a rate not exceeding $1,400 each per annum, night services of inspectors and other officers, special services and expenses of customs officers, traveling expenses of examiners of machinery and compensation of merchant appraisers, there are hereby appropriated, out of any moneys in the Treasury not otherwise appropriated, such sums as may be collected for said purposes respectively.

SCHEDULE A.

[Referred to on page XXXVIII.]

Number of employés and salaries during the year ended June 30, 1882.					Estimated number of employés and salaries, as recommended by commissions on estimates for the year ending June 30, 1884, and resubmitted for the year ending June 30, 1885.				Estimated number of employés and salaries for the year ending June 30, 1885, should the districts be consolidated and reduced as recommended by the Secretary of the Treasury.		
District or port.	Employés. No.	Employés. Total.	Salaries.	Total.	Employés. No.	Employés. Total.	Salaries.	Total.	District.	No. of employés.	Salaries.
Aroostook, Me	7	7	$8,454 00	$8,454 00	11	11	$9,584 75	$9,584 75	Vanceborough, Me. (includes Houlton and part of Bangor, part of Castine and part of Passamaquoddy).	11	$13,200 00
Bangor, Me	11		12,726 69		10		12,360 00				
Belfast, Me	7		4,375 16		7		4,392 65				
Castine, Me	6		5,570 90		6		4,160 00				
Frenchman's Bay, Me	6	30	6,389 83	29,062 58	6	29	5,222 75	26,135 40	Bangor, Me. (includes part of Bangor and part of Castine).	20	17,100 00
Bath, Me	8		9,317 10		9		9,880 25				
Wiscasset, Me	4		4,331 74		4		4,002 50				
Waldoborough, Me	7	19	8,724 83	22,373 67	7	20	7,580 00	21,462 75	Bath, Me	17	17,000 00
Passamaquoddy, Me	20		21,819 00		20		21,772 50				
Machias, Me	4	24	4,560 10	26,379 10	4	24	2,895 00	24,667 50	Eastport, Me. (includes part of Passamaquoddy).	23	21,400 00
Portland and Falmouth, Me	64		75,038 00		64		73,146 00				
Saco, Me	2		777 99		2		750 00				
Kennebunk, Me	2		686 30		2		684 00				
York, Me	1	69	263 71	76,766 00	1	69	250 00	74,830 00	Portland, Me	65	56,770 00
Portsmouth, N. H	9	9	9,577 62	9,577 62	9	9	10,758 50	10,758 50	Portsmouth, N. H	9	9,600 00
Vermont, Vt	66	66	71,884 70	71,884 70	68	68	75,398 50	75,398 50	Burlington, Vt	68	73,460 00
Newburyport, Mass	4		2,771 68		4		3,785 00				
Gloucester, Mass	9		12,070 80		10		12,499 50				
Salem and Beverly, Mass	7		8,014 63		7		8,019 50				
Marblehead, Mass	3	23	2,628 72	25,485 83	3	24	2,690 00	26,994 00	Salem, Mass	19	21,500 00
Boston and Charlestown, Mass	436		551,570 00		407		550,482 25				
Plymouth, Mass	4		2,845 22		4		2,601 50				
Barnstable, Mass	11	451	8,354 90	562,770 12	11	422	8,035 75	561,119 50	Boston, Mass	415	546,060 00
New Bedford, Mass	5		7,601 58		5		7,490 00				
Fall River, Mass	4		4,441 33		4		4,272 50				
Edgartown, Mass	8		5,117 77		8		5,390 75				
Nantucket, Mass	3	20	2,428 63	19,589 31	3	20	2,250 00	19,403 25	New Bedford, Mass	14	14,200 00

SCHEDULE A—Continued.

Number of employés and salaries during the year ended June 30, 1882.					Estimated number of employés and salaries, as recommended by commissions on estimates for the year ending June 30, 1884, and resubmitted for the year ending June 30, 1885.				Estimated number of employés and salaries for the year ending June 30, 1885, should the districts be consolidated and reduced as recommended by the Secretary of the Treasury.		
District or port.	Employés. No.	Employés. Total.	Salaries.	Total.	Employés. No.	Employés. Total.	Salaries.	Total.	District.	No. of employés.	Salaries.
Providence, R. I	19		$28,149 19		18		$27,467 75				
Bristol and Warren, R. I	4		1,755 74		3		1,511 00				
Newport, R. I	7		4,401 02		7		4,770 25				
		30		$34,305 95		28		$33,749 00	Providence, R. I	22	$27,820 00
New London, Conn	5		7,991 50		5		7,885 00				
Stonington, Conn	5		1,978 07		5		1,844 00				
		10		9,969 57		10		9,729 00	New London, Conn	7	7,900 00
New Haven, Conn	14		16,205 99		15		17,992 50				
Middletown, Conn	4		5,607 24		5		5,803 00				
Fairfield, Conn	4		3,096 63		4		2,700 00				
		22		24,909 86		24		26,495 50	New Haven, Conn	21	22,000 00
New York, N. Y	1,509		2,090,422 25		1,499		2,124,178 50				
Sag Harbor, N. Y	3		968 48		2		800 00				
Greenport, N. Y	1		547 80		2		682 50				
Patchogue, N. Y	1		232 90		1		200 00				
Port Jefferson, N. Y	1		248 70		1		200 00				
Albany, N. Y	6		10,856 00		6		10,840 00				
		1,521		2,103,276 13		1,511		2,136,900 00	New York, N. Y	1,450	1,984,620 00
Champlain, N. Y	26	26	25,116 90	25,116 90	27		27,409 50		Plattsburg, N. Y	27	27,300 00
Oswegatchie, N. Y	24	24	25,150 60	25,150 60	23		25,778 25		Ogdensburg, N. Y	22	23,700 00
Cape Vincent, N. Y	13	13	11,934 40	11,934 40	20		14,175 50		Cape Vincent, N. Y	13	11,900 00
Oswego, N. Y	28	28	29,317 70	29,317 70	28		29,418 00		Oswego, N. Y	28	29,600 00
						98		96,781 25			
Buffalo Creek, N. Y	41		51,880 00		44		56,895 00				
Dunkirk, N. Y	3		3,243 27		3		3,555 00				
		44		55,123 27		47		60,450 00	Buffalo, N. Y	45	53,900 00
Genesee, N. Y	26	26	25,333 10	25,333 10	26		27,415 25		Rochester, N. Y	20	22,800 00
Niagara, N. Y	41	41	47,006 00	47,006 00	42		48,914 00		Suspension Bridge, N. Y	41	45,000 00
						68		76,329 25			
Newark, N. J	3		3,357 89		3		3,877 50				
Perth Amboy, N. J	5		6,599 45		8		8,295 00				
		8		9,957 34		11		12,172 50	Perth Amboy, N. J	7	8,300 00
Philadelphia, Pa	277		356,199 00		283		363,917 50				
Little Egg Harbor, N. J	3		1,713 41		3		1,830 00				
Great Egg Harbor, N. J	4		2,427 34		3		1,830 00				

Bridgeton, N. J	1		931 28		1		900 00				
Lamberton, N. J	1		237 84		1		200 00				
		286		361,508 87		291		368,677 50	Philadelphia, Pa	282	346,720 00
Erie, Pa	3	3	4,350 42	4,350 42	4	4	5,427 00	5,427 00	Erie, Pa	3	4,600 00
Pittsburgh, Pa	10		15,356 00		10		15,945 00				
Wheeling, W. Va	1		1,021 00		2		1,500 00				
		11		16,377 00		12		17,445 00	Pittsburgh, Pa	11	15,800 00
Delaware, Del	12	12	8,438 18	8,438 18	11	11	8,209 75	8,209 75	Wilmington, Del	11	9,200 00
Baltimore, Md	215		282,340 00		218		286,920 00				
Eastern, Md	2		3,530 51		2		3,095 00				
Annapolis, Md	4		1,987 77		4		2,140 00				
		221		287,858 28		224		292,155 00	Baltimore, Md	204	253,680 00
Georgetown, D. C	4		5,097 20		4		5,790 00				
Alexandria, Va	3		2,800 29		3		2,795 00				
		7		7,897 49		7		8,585 00	Washington, D. C	5	6,800 00
Richmond, Va	10		10,320 19		9		9,605 00				
Tappahannock, Va	2		1,110 43		2		1,100 00				
Petersburg, Va	5		3,504 43		3		2,595 00				
		17		14,935 05		14		13,300 00	Richmond, Va	10	9,820 00
Norfolk and Portsmouth, Va	12		14,658 00		12		14,645 00				
Yorktown, Va	7		4,487 87		7		5,887 50				
Cherrystone, Va	5		2,739 44		3		2,542 50				
Albemarle, N. C	3		3,037 99		3		3,260 00				
		27		24,923 30		25		26,335 00	Norfolk, Va	21	21,100 00
Wilmington, N. C	18		17,356 74		17		18,435 00				
Pamlico, N. C	10		4,999 18		10		5,283 50				
Beaufort, N. C	4		2,389 66		4		2,200 00				
		32		24,745 58		31		25,918 50	Wilmington, N. C	27	21,760 00
Savannah, Ga	18		23,573 04		18		21,785 00				
Atlanta, Ga	2		1,600 00		1		1,000 00				
Brunswick, Ga	9		7,794 00		10		9,545 00				
		29		32,967 04		29		32,330 00	Savannah, Ga	25	25,840 00
Fernandina, Fla	6		5,515 78		6		5,675 00				
Saint John's, Fla	6		3,646 46		6		4,430 00				
Saint Mark's, Fla	6		6,573 41		8		8,000 00				
Saint Augustine, Fla	4		1,495 60		7		2,180 00				
Saint Mary's, Ga	3		1,818 63		3		1,800 00				
		25		19,049 88		30		22,085 00	Fernandina, Fla	22	15,620 00
Charleston, S. C	21		24,199 35		22		23,095 00				
Beaufort, S. C	8		6,651 00		7		6,330 00				
Georgetown, S. C	4		1,635 71		4		1,700 00				
		33		32,486 06		33		31,125 00	Charleston, S. C	28	25,950 00
Key West, Fla	28	28	24,725 00	24,725 00	30	30	26,097 50	26,097 50	Key West, Fla	28	23,800 00
Pensacola, Fla	23		20,900 00		23		21,710 00				
Apalachicola, Fla	2		1,546 46		2		1,895 00				
		25		22,446 46		25		23,605 00	Pensacola, Fla	25	22,760 00
Mobile, Ala	21	21	22,444 04	22,444 04	20	20	21,150 00	21,150 00	Mobile, Ala	19	19,080 00

SCHEDULE A—Continued.

Number of employés and salaries during the year ended June 30, 1883.					Estimated number of employés and salaries, as recommended by commissions on estimates for the year ending June 30, 1884, and resubmitted for the year ending June 30, 1885.				Estimated number of employés and salaries for the year ending June 30, 1885, should the districts be consolidated and reduced as recommended by the Secretary of the Treasury.		
District or port.	Employés. No.	Employés. Total.	Salaries.	Total.	Employés. No.	Employés. Total.	Salaries.	Total.	District.	No. of employés.	Salaries.
Pearl River, Miss	5		$6,252 00		7		$6,645 00				
Natchez, Miss	1		491 21		1		500 00				
Vicksburg, Miss	1		586 26		2		800 00				
		7		$7,329 47		10		$7,945 00	Pascagoula, Miss	6	$6,160 00
New Orleans, La	175		240,171 37		178		205,105 00				
Teche, La	8		7,556 69		8		7,420 00				
		183		247,728 06		186		212,525 00	New Orleans, La	178	194,860 00
Brazos de Santiago, Tex	32	32	47,812 00	47,812 00	30		40,485 00		Brownsville, Tex	30	37,640 00
Corpus Christi, Tex	20	20	30,344 00	30,344 00	20		26,752 50		Corpus Christi, Tex	20	26,020 00
Galveston, Tex	35	35	46,227 00	46,227 00	33		40,397 50		Galveston, Tex	35	44,000 00
Saluria, Tex	12	12	14,964 73	14,964 73	12		16,223 00		Indianola, Tex	12	15,400 00
Paso del Norte, Tex	15	15	19,117 80	19,117 80	15		19,179 50		El Paso, Tex	5	7,400 00
									Tucson, Ariz	9	11,320 00
						110		143,037 50	Louisville, Ky	8	11,000 00
Louisville, Ky	7	7	10,991 48	10,991 48	7	7	10,120 00	10,120 00			
Memphis, Tenn	3		2,166 62		3		2,350 00				
Chattanooga, Tenn	1		350 00		1		350 00				
Nashville, Tenn	1		628 26		2		1,695 00	4,395 00			
		5		3,144 88		6			Memphis, Tenn	4	4,100 00
Cincinnati, Ohio	22	22	28,331 33	28,331 33	21		29,002 50	29,002 50	Cincinnati, Ohio	21	28,620 00
Portsmouth, Ohio						21					
Cuyahoga, Ohio	21	21	22,964 10	22,964 10	20	20	22,500 00	22,500 00	Cleveland, Ohio	19	19,845 00
Miami, Ohio	5		6,934 00		6		7,215 00				
Sandusky, Ohio	9		5,073 80		8		4,923 00				
		14		12,007 80		14		12,138 00	Toledo, Ohio	12	8,500 00
Indianapolis, Ind	4		5,218 00		4		4,415 00				
Evansville, Ind	2		1,376 51		2		1,400 00				
		6		6,594 51		6		5,815 00	Indianapolis, Ind	5	5,120 00
Chicago, Ill	76		94,418 00		88		117,392 50				
Galena, Ill	2		907 22		2		1,000 00				
Omaha, Nebr	2		1,625 11		2		1,595 00				
Dubuque, Iowa	2		766 47		2		720 00				
Burlington, Iowa	1		523 81		2		620 00				
		83		98,240 61		96		121,327 50	Chicago, Ill	91	111,880 00

Saint Louis, Mo	28		41,114 00		27		40,795 00				
Kansas City, Mo	1		1,000 00		1		1,000 00				
Saint Joseph, Mo	1		1,000 00		1		1,000 00				
Cairo, Ill	2		1,544 57		2		2,095 00				
		32		44,658 57		31		44,890 00	Saint Louis, Mo	31	44,320 00
Detroit, Mich	64	64	64,053 75	64,053 75	61	61	63,537 00	63,537 00	Detroit, Mich	61	60,800 00
Huron, Mich	51	51	47,044 73	47,044 73	57	57	53,959 75	53,959 75	Port Huron, Mich	57	49,800 00
Michigan, Mich	19	19	10,547 66	10,547 66	20	20	8,650 00	8,650 00	Grand Haven, Mich	19	7,930 00
Superior, Mich	14	14	9,846 75	9,846 75	14	14	9,323 75	9,323 75	Marquette, Mich	14	8,900 00
Milwaukee, Wis	13		12,540 84		13		14,015 00				
La Crosse, Wis	1		1,200 00		2		1,200 00				
		14		13,740 84		15		15,215 00	Milwaukee, Wis	14	13,800 00
Minnesota, Minn	25		32,303 00		26		34,215 00				
Duluth, Minn	6		8,190 30		6		7,597 00				
Montana and Idaho, Mont	2		2,618 55		2		2,477 50				
		33		43,111 85		34		44,289 50	Saint Paul, Minn	32	38,800 00
San Francisco, Cal	223		336,135,000		229		346,720 00				
Humboldt, Cal	1		2,500 00		4		6,195 00				
		224		338,635 00		233		352,915 00	San Francisco, Cal	228	321,500 00
San Diego, Cal	4	4	5,796 00	5,796 00	5	5	7,285 00	7,285 00	San Diego, Cal	4	5,400 00
Wilmington, Cal	1	1	2,500 00	2,500 00	7	7	8,690 00	8,690 00	Wilmington, Cal	4	5,400 00
Oregon, Oreg	7	7	9,522 00	9,522 00	7	7	10,380 00	10,380 00	Astoria, Oreg	7	10,160 00
Willamette, Oreg	14		24,351 00		19		30,372 50				
Southern District, Oreg	2		1,282 50		5		4,500 00				
Yaquina, Oreg	2		1,600 00		4		4,120 00				
		18		27,233 50		28		38,992 50	Portland, Oreg	20	29,300 00
Puget Sound, Wash. Ter	17	17	22,168 35	22,168 35	19	19	26,425 00	26,425 00	Port Townsend, Wash. Ter	17	21,220 00
Alaska, Alaska	6	6	10,414 77	10,414 77	6	6	10,395 00	10,395 00	Sitka, Alaska	5	9,000 00
Denver, Colo	1	1	1,000 00	1,000 00	1	1	1,000 00	1,000 00	Denver, Colo	1	1,000 00
Total		4,255	5,404,967 94	5,404,967 94		429		5,490,158 40	Total	4,054	5,036,855 00
Rents, labor, stationery, supplies for custom-houses, traveling and incidental expenses in the several collection districts, salaries and traveling expenses of special agents, and of additional inspectors of customs, appointed by the Secretary of the Treasury, and for the prevention and detection of fraud upon the customs revenue			1,144,627 13	For temporary employés when deemed necessary by the Secretary of the Treasury, rents, labor, stationery, and supplies for custom-houses, traveling and incidental expenses in the several collection districts, salaries and traveling expenses of special agents and of additional inspectors of customs appointed by the Secretary of the Treasury, and for the prevention and detection of fraud upon the customs revenue				1,160,623 02	For temporary employés, when deemed necessary by the Secretary of the Treasury, rents, labor, stationery, and supplies for custom-houses, traveling and incidental expenses in the several collection districts, salaries and traveling expenses of special agents and of additional inspectors of customs, appointed by the Secretary of the Treasury, and for the prevention and detection of fraud upon the customs revenue		1,112,000 00
Grand total			6,549,595 07					6,650,781 42			6,148,855 00
Amount of salaries by the consolidated districts								6,148,855 00			
Reduction								501,926 42			

A SUMMARY

of the PROPOSED CHANGES in the NUMBER of CUSTOMS DISTRICTS, by STATES.

States.	Present number of districts.	Proposed number of districts.	Reduction.	Number of employés and amount of salaries.				Remarks.
				Present districts.		Proposed districts.		
				Number of employés in 1882.	Salaries paid in 1882.	Number of employés.	Salaries.	
Maine	14	5	9	149	$163,035 35	136	$125,470 00	
New Hampshire	1	1	.....	9	9,577 62	9	9,600 00	
Vermont	1	1	.....	66	71,884 70	68	73,460 00	
Massachusetts	11	3	8	494	607,845 26	448	581,760 00	
Rhode Island	3	1	2	30	34,305 95	22	27,820 00	
Connecticut	5	2	3	32	34,879 43	28	29,900 00	
New York	14	8	6	1,723	2,322,258 10	1,646	2,198,820 00	
New Jersey	6	1	5	17	15,267 21	7	8,300 00	Except Little Egg Harbor, Great Egg Harbor, Bridgeton, and Lamberton.
Pennsylvania	3	3	.....	290	375,905 42	296	367,120 00	Includes Little Egg Harbor, Great Egg Harbor, Bridgeton, Lamberton, N. J., and Wheeling, W. Va.
Delaware	1	1	.....	12	8,438 18	11	9,200 00	
Maryland	3	1	2	221	287,858 28	204	253,680 00	
District of Columbia	1	1	.....	4	5,097 20	5	6,800 00	Includes Alexandria, Va.
Virginia	7	2	5	44	39,620 65	31	30,920 00	Includes Albemarle, N. C.
West Virginia	1	.....	1	1	1,021 00	.....	.....	Annexed to Pennsylvania.
North Carolina	4	1	3	35	27,783 57	27	21,760 00	Except Albemarle.
South Carolina	3	1	2	33	32,486 06	28	25,950 00	
Georgia	4	1	3	32	34,785 67	25	25,840 00	Except Saint Mary's.
Florida	7	3	4	75	64,402 71	75	62,180 00	Includes Saint Mary's, Ga.
Alabama	1	1	...	21	22,444 04	19	19,080 00	
Mississippi	3	1	2	7	7,329 47	6	6,160 00	
Louisiana	2	1	1	183	247,728 06	178	194,860 00	
Texas	5	5	.....	114	158,465 53	102	130,460 00	Except part of Paso del Norte.
Arizona	.....	1	.....	.....	.....	9	11,320 00	New district made from part of Paso del Norte, Tex.
Tennessee	3	1	2	5	3,144 88	4	4,100 00	
Kentucky	2	1	1	7	10,991 48	8	11,000 00	
Ohio	5	3	1	57	63,303 23	52	56,965 00	
Indiana	3	1	2	6	6,594 51	5	5,120 00	
Illinois	3	1	2	80	96,869 79	91	111,880 00	Includes Omaha, Nebr., Dubuque and Burlington, Iowa.
Missouri	3	1	2	30	43,114 00	31	44,320 00	Includes Cairo, Ill.
Michigan	4	4	.....	148	131,492 89	151	127,430 00	
Wisconsin	2	1	1	14	13,740 84	14	13,800 00	
Iowa	2	.....	2	3	1,290 28	.....	.....	Annexed to Illinois.

Nebraska	1	.....	1	2	1,625 11	.....	.....	Do.
Minnesota	2	1	1	31	40,493 30	32	38,800 00	Includes Montana.
Montana	1	.....	1	2	2,618 55	.....	.....	Annexed to Minnesota.
California	4	3	1	229	346,931 00	236	332,300 00	
Oregon	4	2	2	25	36,755 50	27	39,460 00	
Washington Territory	1	1	.....	17	22,168 35	17	21,220 00	
Alaska	1	1	.....	6	10,414 77	5	9,000 00	
Colorado	1	1	.....	1	1,000 00	1	1,000 00	
	142	67	75	4,255	5,404,967 94	4,054	5,036,855 00	
	67							
Reduction	75							
Incidentals	.....	.....	.....	.....	1,144,627 13	.....	1,112,000 00	
					6,549,595 07		6,148,855 00	

Reduction in the number of employés	201
Reduction in the amount of salaries	$368,112 94
Reduction in the amount of incidental expenses	32,627 13
Total reduction over 1882, by consolidation	400,740 07
Number of employés recommended by commissions	4,291
Amount of salaries recommended by commissions	$5,490,158 40
Amount of incidental expenses recommended by commissions	1,160,623 02
Total amount recommended by commissions	6,650,781 42
Total amount recommended by the Secretary	6,148,855 00
Amount of reduction over commissions' estimates	501,926 42

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, October 30, 1883.

SIR: I have the honor to submit the annual report of the Commissioner of Internal Revenue for the fiscal year ended the 30th of June, 1883.

I also include certain additional information relative to the work of the Bureau during the months of July, August, and September of the present year, so that you may have before you a clear view of the present condition of the public business intrusted to my charge.

In the appendix to the bound volume of this report you will also find carefully prepared tabular statements as follows:

Table A, showing the receipts from each specific source of revenue, except adhesive stamps, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1883.

Table B, showing the number and value of internal-revenue stamps ordered monthly by the Commissioner and from the office of the Commissioner; the receipts from the sale of stamps and the commissions allowed thereon; also the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, and fermented liquors, issued monthly to collectors during the fiscal year ended June 30, 1883.

Table C, showing the percentages of receipts from the several general sources of revenue in each state and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1883.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1883.

Table E, showing the receipts in the United States from each specific source of revenue, by fiscal years, from September 1, 1862, to June 30, 1883.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1883.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation and by fiscal years, from September 1, 1862, to June 30, 1883.

Table H, showing the receipts from special taxes in each collection district, State, and Territory for the special-tax year ended April 30, 1883.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1883.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1883.

CONSOLIDATION OF COLLECTION DISTRICTS.

The President, by an executive order dated June 25, 1883, directed the consolidation of certain of the collection districts. The order was subsequently modified on different dates. As modified it has been fully carried into effect, except that in the State of Wisconsin (as to which the final order of modification was not made until the 13th day of October, 1883) Collector Irving M. Bean, of the new first district, to be composed of the first and third districts, has not as yet been put in charge. So soon as his new bond is approved the consolidated district will be formally transferred to him, and the executive order will have been fully executed. A few weeks at most will suffice for this.

Before the order of June 25, 1883, was issued there were one hundred and twenty-six collectors and collection districts. When the work of consolidation is completed in the Wisconsin district there will be only eighty-three collectors and collection districts, a reduction of forty-three.

The estimated annual saving to the Government by the reduction is $125,000.

REDUCTION OF TAXATION.

The act of March 3, 1883, diminished the sources of internal revenue in several most important particulars. It abolished entirely all adhesive-stamps taxation, such as were imposed upon proprietary medicines, bank checks, friction matches, &c., the reduction taking effect July 1, 1883. The tax on bank deposits and capital ceased at the beginning of the present calendar year; and the taxation on tobacco, in all its forms, was decreased one-half on the 1st day of May last.

It is estimated that the aggregate amount of these reductions will not be less than $43,000,000 per annum, including $6,000,000 tax on the capital and deposits of national banks, paid directly to the Treasurer of the United States.

While this is so, it is also estimated that the increased revenue from distilled spirits for the current year will so augment receipts from that source as to make the aggregate receipts for this year at least $120,000,000, should there be no further change in the internal-revenue laws.

COMPARATIVE RECEIPTS FOR THE LAST TWO FISCAL YEARS.

The total receipts from all sources of internal-revenue taxation for the fiscal year ended June 30, 1883, were $144,553,344.86 as compared with $146,523,273.72 for the year 1882, and $135,229,912.30 for the year 1881.

The following statements will exhibit detailed information of the amount of internal revenue collected during the past year, and also for the first three months of the present fiscal year,* of the sources from

* Heretofore the report has been delayed so as to include statistics for the month of October in each year, but in view of section 196 of the Revised Statutes and your letter of the 10th ultimo, a different course is now pursued, and I include only the first three months of the current fiscal year.

whence the revenue is derived, of the States and districts in which the collections during the past year were made, the cost of collection, &c.

COMPARATIVE STATEMENT OF RECEIPTS FOR LAST TWO FISCAL YEARS.

The receipts from the several objects of taxation under the internal-revenue laws during the last two fiscal years are shown in the following table:

Objects of taxation.	Amount of tax paid during fiscal years—		Increase.	Decrease.
	1882.	1883.		
SPIRITS.				
Spirits distilled from fruit	$1,095,164 60	$1,127,950 25	$32,785 65	.....
Spirits distilled from grain and other materials	63,683,592 37	67,957,906 48	4,274,314 11	.....
Rectifiers (special tax)	184,483 67	189,800 12	5,316 45	.....
Retail liquor-dealers (special tax)	4,455,355 55	4,624,587 77	169,232 22	.....
Wholesale liquor-dealers (special tax)	439,018 86	455,915 51	16,896 65	.....
Manufacturers of stills (special tax)	1,410 03	1,160 43	.....	$249 60
Stills or worms manufactured (special tax)	4,783 00	4,020 00	.....	763 00
Stamps for distilled spirits intended for export	9,600 10	7,434 00	.....	2,166 10
Interest on tax upon spirits	.....	64	64	.....
Total	69,873,408 18	74,368,775 20	4,495,367 02	.....
TOBACCO.				
Cigars and cheroots	18,245,852 37	16,895,215 15	.....	1,350,637 22
Cigarettes	972,570 10	929,974 73	.....	42,595 37
Snuff	778,650 87	736,022 82	.....	42,628 05
Tobacco, chewing and smoking	25,033,741 97	22,136,402 53	.....	2,897,339 44
Stamps for tobacco, snuff, and cigars intended for export	6,554 40	876 00	.....	5,678 40
Dealers in leaf-tobacco (special tax)	84,585 63	54,535 12	.....	30,050 51
Dealers in manufactured tobacco (special tax)	2,094,536 21	1,233,812 93	.....	860,723 28
Manufacturers of tobacco (special tax)	8,762 48	5,697 88	.....	3,064 60
Manufacturers of cigars (special tax)	143,859 66	96,899 00	.....	46,960 66
Peddlers of tobacco (special tax)	22,875 22	14,813 63	.....	8,061 59
Total	47,391,988 91	42,104,249 79	.....	5,287,739 12
FERMENTED LIQUORS.				
Ale, beer, lager-beer, and porter	15,680,678 54	16,426,050 11	745,371 57	.....
Brewers (special tax)	195,824 31	184,885 49	.....	10,938 82
Dealers in malt liquors (special tax)	277,417 57	289,680 21	12,262 64	.....
Total	16,153,920 42	16,900,615 81	746,695 39	.....
BANKS AND BANKERS, NOT NATIONAL.				
Bank deposits	4,096,102 45	3,026,208 32	.....	1,069,894 13
Bank capital	1,153,070 25	722,003 93	.....	431,066 32
Bank circulation	4,285 77	782 35	.....	3,503 42
Total	5,253,458 47	3,748,994 60	.....	1,504,463 87
MISCELLANEOUS.				
Bank checks	2,318,455 14	1,946,272 10	.....	372,183 04
Friction matches	3,272,258 00	2,920,545 20	.....	351,712 80
Patent medicines, perfumery, cosmetics, &c	1,978,395 56	2,186,236 16	207,840 60	.....
Penalties	199,830 04	305,803 57	105,973 53	.....
Back taxes under repealed laws	81,559 00	71,852 43	.....	9,706 57
Total	7,850,497 74	7,430,709 46	.....	419,788 28
Aggregate receipts	146,523,273 72	144,553,344 86	.....	1,969,928 86

WITHDRAWALS FOR CONSUMPTION DURING LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes on which tax was paid during the same periods are as follows:

Products taxed.	Fiscal years ended June 30—		Increase.
	1882.	1883.	
Number of gallons of spirits distilled from fruit	1, 216, 850	1, 253, 278	36, 428
Number of gallons of spirits distilled from grain, molasses, and other materials	70, 759, 548	75, 508, 785	4, 749, 237
Number of cigars	3, 040, 975, 395	3, 227, 888, 992	186, 913, 597
Number of cigarettes	554, 544, 186	640, 021, 653	85, 477, 467
Number of pounds of snuff	4, 866, 568	5, 284, 372	417, 804
Number of pounds of tobacco	156, 458, 033	165, 077, 186	8, 619, 153
Number of barrels of fermented liquors	16, 952, 085	17, 757, 892	805, 807

RECEIPTS BY COLLECTION DISTRICTS DURING LAST FISCAL YEAR.

The following statement shows the amount of internal revenue collected and accounted for during the last fiscal year by each collector in the several collection districts:

Collection districts.	Names of collectors.	Aggregate collections.
First Alabama	Albion L. Morgan	$50, 941 26
Second Alabama	James T. Rapier	55, 397 50
Do	F. M. Shouse (acting)	2, 335 09
Arizona	Thomas Cordis	8, 663 95
Do	Silas W. Fisher	31, 343 77
Arkansas	Henry M. Cooper	97, 715 53
First California	Chancellor Hartson	3, 675, 820 34
Fourth California	Amos L. Frost	326, 552 80
Colorado	James S. Wolf	216, 100 47
First Connecticut	Joseph Selden	220, 524 34
Second Connecticut	David F. Hollister	286, 466 50
Dakota	John L. Pennington	86, 874 58
Delaware	James McIntire	293, 636 48
Florida	Dennis Eagan	243, 545 33
Second Georgia	Walter H. Johnson	307, 770 27
Third Georgia	Edward C. Wade	9, 372 62
Do	Lewis M. Pleasant	78, 518 14
Idaho	Ronello W. Berry	35, 079 88
First Illinois	Joel D. Harvey	9, 119, 191 79
Second Illinois	Lucien B. Crooker	254, 223 33
Third Illinois	Albert Woodcock	101, 092 49
Fourth Illinois	Richard Rowett	772, 861 95
Fifth Illinois	Howard Knowles	13, 963, 625 50
Seventh Illinois	John W. Hill	54, 731 27
Eighth Illinois	Jonathan Merriam	1, 116, 936 93
Thirteenth Illinois	Jonathan C. Willis	150, 629 73
Do	Charles W. Pavey	444, 232 40
First Indiana	James C. Veatch	207, 502 62
Fourth Indiana	Will Cumback	2, 765, 256 46
Sixth Indiana	Frederick Baggs	63, 447 06
Do	Horace McKay	662, 898 09
Seventh Indiana	Delos W. Minshall	1, 338, 356 80
Do	William W. Carter	297, 751 79
Tenth Indiana	George Moon	166, 635 46
Eleventh Indiana	John F. Wildman	60, 376 34
Do	Thomas M. Kirkpatrick	30, 495 23
Second Iowa	John W. Green	292, 378 77
Third Iowa	James E. Simpson	299, 913 67
Fourth Iowa	John Connell	147, 513 93
Fifth Iowa	Lampson P. Sherman	3, 322, 913 70
Kansas	John C. Carpenter	239, 762 97
Second Kentucky	William A. Stuart	227, 096 47
Do	Samuel R. Crumbaugh	1, 308, 560 68
Fifth Kentucky	Lewis Buckner	7, 550, 781 73
Sixth Kentucky	John W. Finnell	3, 835, 345 17
Seventh Kentucky	Armsted M. Swope	1, 973, 863 32
Eighth Kentucky	William J. Landram	301, 889 19

Collection districts.	Names of collectors.	Aggregate collections.
Ninth Kentucky	John E. Blaine	$189,541 07
Louisiana	Morris Marks	510,469 31
Do	George Drury	228,197 15
Maine	Franklin J. Rollins	72,893 32
Third Maryland	Robert M. Proud	452,917 01
Do	C. Irving Ditty	2,632,527 97
Do	John H. Sellman	204,517 75
Fourth Maryland	Webster Bruce	139,190 01
Third Massachusetts	Charles W. Slack	1,508,116 79
Fifth Massachusetts	Charles C. Dame	861,060 58
Tenth Massachusetts	Edward R. Tinker	384,484 60
First Michigan	Luther S. Trowbridge	940,967 72
Do	James H. Stone	310,441 80
Third Michigan	Harvey B. Rowlson	244,970 27
Fourth Michigan	Sluman S. Bailey	25,990 59
Do	Charles W. Watkins	143,921 96
Sixth Michigan	Henry C. Ripley	216,159 35
First Minnesota	Albert C. Wedge	117,842 58
Second Minnesota	William Bickel	417,619 38
Mississippi	James Hill	60,479 64
First Missouri	Isaac H. Sturgeon	6,200,677 64
Second Missouri	Alonzo B. Carroll	60,286 65
Fourth Missouri	David A. Stewart	388,953 87
Fifth Missouri	Bryan H. Langston	131,482 26
Sixth Missouri	Philip Doppler	899,010 98
Montana	Thomas P. Fuller	75,542 81
Nebraska	Lorenzo Crounse	940,795 12
Do	George W. Post	379,722 12
Nevada	Frederick C. Lord	40,870 72
New Hampshire	Henry M. Putney	352,998 08
First New Jersey	William P. Tatem	275,723 41
Third New Jersey	Culver Barcalow	486,631 30
Fifth New Jersey	Robert B. Hathorn	4,662,103 07
New Mexico	Gustavus A. Smith	54,037 46
First New York	Rodney C. Ward	2,802,941 66
Second New York	Marshall B. Blake	3,024,441 53
Third New York	Max Weber	5,122,133 14
Do	Morris Friedsam	1,613,796 53
Eleventh New York	Moses D. Stivers	169,700 96
Twelfth New York	Jason M. Johnson	590,564 93
Fourteenth New York	Ralph P. Lathrop	103,070 76
Do	James W. Bentley	487,606 63
Fifteenth New York	Thomas Stevenson	215,076 01
Do	James S. Smart	121,756 03
Twenty-first New York	James C. P. Kincaid	39,393 01
Do	James Armstrong	285,924 01
Twenty-fourth New York	James Chiverton (acting)	35,628 60
Do	John N. Knapp	524,134 99
Twenty-sixth New York	Benjamin De Voe	409,330 71
Twenty-eighth New York	Henry S. Pierce	1,079,296 23
Thirtieth New York	Frederick Buell	1,342,391 27
Second North Carolina	Elihu A. White	65,319 36
Fourth North Carolina	Isaac J. Young	865,952 10
Fifth North Carolina	George B. Everitt	988,991 35
Sixth North Carolina	Thomas N. Cooper	456,864 16
First Ohio	William H. Taft	7,699,466 14
Do	Clark B. Montgomery	2,878,061 58
Third Ohio	Robert Williams, jr	1,555,836 26
Fourth Ohio	Robert P. Kennedy	181,759 25
Sixth Ohio	George P. Dunham	443,683 26
Seventh Ohio	Charles C. Walcutt	673,466 44
Tenth Ohio	Clark Waggoner	64,583 05
Do	John F. Kumber	618,321 68
Eleventh Ohio	Marcus Boggs	519,923 73
Fifteenth Ohio	Jewett Palmer	169,435 60
Eighteenth Ohio	Worthy S. Streator	899,510 83
Oregon	John C. Cartwright	101,450 73
First Pennsylvania	William J. Pollock	2,824,875 99
Eighth Pennsylvania	Joseph T. Valentine	675,254 77
Ninth Pennsylvania	Andrew J. Kauffman	1,340,739 84
Twelfth Pennsylvania	Edward H. Chase	417,151 81
Fourteenth Pennsylvania	Charles J. Bruner	252,387 47
Sixteenth Pennsylvania	Edward Scull	248,455 24
Nineteenth Pennsylvania	Charles M. Lynch	123,310 67
Twentieth Pennsylvania	James C. Brown	82,713 35
Twenty-second Pennsylvania	Frank P. Case	1,854,674 01
Twenty-third Pennsylvania	Samuel M. Jackson	884,116 08
Rhode Island	Elisha H. Rhodes	395,319 42
South Carolina	Ellery M. Brayton	117,092 80
Second Tennessee	James M. Melton	119,241 32
Fifth Tennessee	William M. Woodcock	122,897 03
Do	Archelaus M. Hughes	856,382 82
Eighth Tennessee	Robert F. Patterson	75,369 12

Collection districts.	Names of collectors.	Aggregate collections.
First Texas	William H. Sinclair	$77,010 90
Third Texas	Benjamin C. Ludlow	79,510 74
Fourth Texas	William Umbdenstock	107,128 97
Utah	Ovando J. Hollister	53,895 18
Vermont	John C. Stearns	46,062 27
Second Virginia	James D. Brady	768,141 62
Third Virginia	Otis H. Russell	1,699,837 83
Fourth Virginia	William L. Fernald	837,736 70
Do	John B. Raulston	272,002 67
Fifth Virginia	J. Henry Rives	1,297,237 79
Sixth Virginia	Beverly B. Botts	203,239 74
Washington	James R. Hayden	49,207 54
First West Virginia	Isaac H. Duval	335,407 57
Second West Virginia	Francis H. Pierpont	211,075 92
First Wisconsin	Irving M. Bean	2,535,264 81
Second Wisconsin	Henry Harnden	193,820 09
Third Wisconsin	Howard M. Kutchin	278,364 03
Sixth Wisconsin	Leonard Lottridge	190,050 19
Wyoming	Edgar P. Snow	17,434 54
Total from collectors		137,500,291 40
Cash receipts from sale of adhesive stamps		7,053,053 46
Aggregate receipts		144,553,344 86

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years 1883 and 1884. A comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first three months of fiscal years—		Increase.	Decrease.
	1883.	1884.		
SPIRITS.				
Spirits distilled from fruit	$196,083 02	$202,617 58	$6,534 56	.....
Spirits distilled from grain and other materials	15,917,242 33	17,255,430 88	1,338,188 55	.....
Rectifiers (special tax)	12,562 55	6,989 57	.....	$5,572 98
Retail liquor-dealers (special tax)	294,498 12	280,897 50	.....	13,600 62
Wholesale liquor-dealers (special tax)	22,600 10	24,721 44	2,121 34	.....
Manufacturers of stills (special tax)	325 00	445 83	120 83	.....
Stills or worms manufactured (special tax)	1,340 00	880 00	.....	460 00
Stamps for distilled spirits intended for export	395 70	1,274 60	878 90	.....
Total	16,445,046 82	17,773,257 40	1,328,210 58	.....
TOBACCO.				
Cigars and cheroots	5,150,446 39	2,740,236 71	.....	2,410,209 68
Cigarettes	299,164 84	110,328 21	.....	188,836 63
Snuff	211,936 11	111,008 31	.....	100,927 80
Tobacco, chewing and smoking	6,877,927 36	3,402,406 43	.....	3,475,520 93
Stamps for tobacco, snuff, and cigars intended for export	876 00	.....	.....	876 00
Dealers in leaf tobacco (special tax)	3,595 81	2,360 49	.....	1,235 32
Dealers in manufactured tobacco (special tax	152,784 31	85,699 51	.....	67,084 80
Manufacturers of tobacco (special tax)	279 20	194 00	.....	85 20
Manufacturers of cigars (special tax)	5,111 16	3,833 72	.....	1,277 44
Peddlers of tobacco, (special tax)	1,873 43	1,453 05	.....	420 38
Total	12,703,994 61	6,457,520 43	.....	6,246,474 18
FERMENTED LIQUORS.				
Ale, beer, lager-beer, and porter	4,925,918 03	5,216,548 38	290,630 35	.....
Brewers (special tax)	3,500 00	3,825 03	325 03	.....
Dealers in malt liquors (special tax)	35,883 49	34,232 17	.....	1,651 32
Total	4,965,301 52	5,254,605 58	289,304 06	.....

Objects of taxation.	Amount of tax paid during first three months of fiscal years—		Increase.	Decrease.
	1883.	1884.		
BANKS AND BANKERS NOT NATIONAL.				
Bank deposits	$824,177 32	$447 54	.....	$823,729 78
Bank capital	232,409 80	810 07	.....	231,599 73
Bank circulation	18 27	213 23	$194 96	.....
Total	1,056,605 39	1,470 84	.....	1,055,134 55
MISCELLANEOUS.				
Bank checks, friction matches, patent medicines, &c. (repealed July 1, 1883)	2,355,857 15	52,530 32	.....	2,303,326 83
Other back taxes under repealed laws	4,379 83	63,213 44	58,833 61	.....
Penalties	66,394 88	68,580 50	2,185 62	.....
Total	2,426,631 86	184,324 26	.....	2,242,307 60
Aggregate receipts	37,597,580 20	29,671,178 51	.....	7,926,401 69

COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, &c	$1,974,000 00
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	*2,288 667 12
For stamps, paper and dies	495 000 00
For expenses of detecting and punishing violations of internal-revenue laws	61,275 29
For salaries of officers, clerks, and employés in the office of Commissioner of Internal Revenue	294,792 47
Total	5,113,734 88

The total expenses (including the expenses of this office) will be found, on final adjustment, to be about 3½ per cent. on the amount collected.

GENERAL CONDITION OF THE SERVICE.

I am gratified to be able to state that the condition of the service i good. Indeed, in the main, it is excellent. In one or two localities there are some things to be corrected in the manner of administration, but these are not of very great moment, and it is thought all cause of complaint will soon disappear. I allude in this mainly to the fifth and sixth districts of North Carolina, where some abuses of long standing are, it is hoped, being gradually removed.

The thanks of the Commissioner are justly due to the officers of the internal revenue, generally, for their zeal and efficiency.

I should also express my high appreciation of the very valuable aid rendered this Bureau by many of the United States district attorneys and marshals throughout the country.

No extensive frauds are being perpetrated upon the Government by persons required to pay internal revenue taxes. While it is as impossible in this branch of the public service as in any other entirely to prevent violations and evasions of the law, still it is confidently believed

* This item is liable to be slightly increased by the payment of a few accounts not yet adjusted.

that these violations are neither very frequent nor very injurious to the revenue.

Evidence accumulates daily that even in those portions of the country where at one period it was not regarded as disreputable to resort to any device to defeat the collection of internal revenue, there is a healthy change of public sentiment, and it is not difficult to secure the conviction of the guilty.

I am well satisfied that no extensive organization exists, anywhere in the country, whose object is to defraud the Government of its internal revenue. While these general statements are true, it is equally true that not only have persons been guilty of misdemeanors, but they have not hesitated to commit the gravest crimes in resisting the internal revenue officers in their efforts to discharge their duties. A case in point was the murder of Deputy Collector Henry F. Walker, who was shot and killed by David Fraley in Stanley County, North Carolina, February 10, 1883, while attempting to seize a distillery illicitly operated. This office has used every exertion to aid the district attorney in prosecuting this case, and it is expected that when it comes to trial the result will be the conviction of the prisoner, Fraley, of willful murder.

STATUTE OF LIMITATIONS.

I respectfully suggest that Congress be requested to enact a statute fixing the limitation for the prosecution of offenses against the revenue laws at a much less period than five years, as now provided by law, except in cases where the accused places himself beyond the jurisdiction of the court of the district where the offense was committed. I am informed by judges of the United States district courts that in nearly every instance where a conviction has been secured the offense was committed within two years before the indictment was found. Cases older than two years are almost invariably lost by the Government. It is also very difficult in such cases to prevent abuses whereby the costs of prosecution are increased, and, ultimately, the ends of justice defeated. I am of the opinion that a shorter period of limitation would be much better in many ways and greatly lessen the expense of such prosecutions to the Government. Indeed, I have been strongly urged to recommend a proclamation of general amnesty to all persons who have retailed distilled spirits without the payment of a special tax, and to all persons who have operated small distilleries without registering the same, and complying with other laws and regulations. This view is urged by its advocates upon the ground that a large number of those thus engaged are desirous of abandoning their unlawful practices, but, having long been violators of the law, they see no special inducement to leave off if, at any time, they are to be arrested for what was done within five years.

These views are especially urged upon this office as applying to operations of small distillers in inaccessible mountain regions, in various States, where the quantity of spirits made is very small.

OPERATION OF THE INTERNAL-REVENUE LAWS IN THE INDIAN TERRITORY.

A question of much importance has come up since the 30th of June last, which I hope will not be regarded as out of place if mentioned here. It was, probably, best explained in a letter I had the honor to address you on September 10, 1883, the material parts of which I take

the liberty of embodying in this report, so that the subject may receive such recommendation or action as may be deemed advisable by you. That letter was as follows:

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, September 10, 1883.

SIR: Under date of July 28, 1883, John C. Carpenter, esq., collector of internal revenue for the district of Kansas, referred to this office, for action and instruction, a letter from his deputy, W. H. Guy, dated at Vinita, Indian Territory, July 27, 1883, in which it was stated, in substance, that while visi ing the Indian Territory, on the 23d day of July, 1883, "to see if the internal-revenue laws were properly observed," he was grossly insulted by Mr. Overton, the governor of the Chickasaw Nation, at Tishimingo, the capital of that nation, being denounced and told by the governor that he should not collect another dollar of internal revenue in that nation. This was done in the presence of several persons, and threateningly repeated.

The statement thus made and reported to the collector, has raised interesting questions and has caused me to very carefully consider whether the internal-revenue laws have any force in the Indian Territory, and especially whether *as the President has never attached it to a collection district, a deputy collector* has any authority to attempt or any protection while attempting to execute the law and collect internal-revenue taxes in the Indian Territory.

In 1870, Elias C. Boudinot, a Cherokee Indian, was conducting the manufacture of tobacco inside the boundary of the Cherokee Nation, without having complied with any of the requirements of the internal-revenue laws. Acting upon the assumption that the internal-revenue laws extended over the Indian Territory, Federal officers seized the establishment of Boudinot, and the tobacco found upon the premises, and the same were libeled in the district court of the United States for the western district of Arkansas, and upon the trial of the case, and the claim of Boudinot filed therein, it was adjudged that they were subject to seizure for violation of the laws of the United States, and the whole property was condemned and sold accordingly. The elaborate opinion of Caldwell, district judge, in that case, is reported in 13th Internal Revenue Record, page 91.

Upon an appeal to the Supreme Court, the judgment of the district court was affirmed, in the case of the Cherokee Tobacco (11 Wallace, 616). But in the opinion of the Supreme Court in the case of the United States *vs.* Forty-three Gallons of Whisky, and other Property, *et alias*, decided May 7, 1883, and reported in 29th Internal Revenue Record, page 188, the court held, among other things, that "the laws of Congress are always to be construed so as to conform to the provisions of a treaty, if it be possible to do so without violence to their language," and at the close of the opinion the court said that "the case of the Cherokee Tobacco Tax (11 Wallace, 616) cannot be treated as authority against the conclusion we have reached. The decision only disposed of that case, as three of the judges of the court did not sit in it, and two dissented from the judgment pronounced by the other four."

The opinion of the court in the case in 11 Wallace was probably further discredited by the act of Congress to permit Elias C. Boudinot, of the Cherokee Nation, to sue in the Court of Claims (approved June 4, 1880), in which it is recited that it manifestly appears that a wrong has been done to the said Elias C. Boudinot in consequence of the casual infraction of the treaty with the Cherokee Nation. Under that act Boudinot sued the United States in the Court of Claims and recovered the sum of $3,272.25, the value of the property seized and sold under the judgment in the case of the Cherokee Tobacco, and expenses incurred in that litigation.

You will observe that the issue in the Cherokee Tobacco case was whether the internal-revenue laws as enacted by Congress abrogated the tenth article of the treaty with the Cherokee Nation of Indians (14 Stat. at L., 799), which reads as follows:

"Every Cherokee and freed person, resident in the Cherokee Nation, shall have the right to sell any products of his farm, including his or her live stock, or any merchandise or manufactured products, and to ship and drive the same to market without restraint, paying any tax which is now or may be levied by the United States on any quantity sold outside of the Indian Territory."

It was contended that section 3448 of the Revised Statutes, as now numbered, which reads as follows: "The internal-revenue laws imposing taxes on distilled spirits, fermented liquors, tobacco, snuff, and cigars, shall be held to extend to such articles produced anywhere within the exterior boundaries of the United States, whether the same be within a collection district or not," did, *pro tanto*, abrogate the treaty with the Cherokee Nation, and in 11 Wallace the court seemed so to hold.

However, in view of the almost explicit renunciation by the Supreme Court in the case cited from the 29th volume of the Internal Revenue Record, page 188, of the doctrine of the case of the Cherokee Tobacco (11 Wallace, 616), it seems to me, with all submission, that the correct doctrine is that the internal-revenue laws of

the United States should not be construed to extend over the *Indian* Territory unless the words of those laws very explicitly require such a construction.

The provisions of the treaty with the Chickasaw Nation are not, in terms, precisely the same as those of the treaty with the Cherokee Nation, yet, for the purposes of this letter I assume that they are substantially similar, and that there are similar treaty provisions with nearly if not quite all of the Indian tribes. The treaty with the Chickasaws may be found in the 14 Stats. at Large, page 779.

The *power* of Congress to legislate for the Indian Territory and tribes is probably no longer disputable any more than is its *power* to abrogate or disregard a treaty with an Indian tribe (Cherokee Nation *vs.* Georgia, 5 Peters 17); United States *vs.* Rodgers (4 Howard, 572); Johnson *vs.* McIntosh (8 Wheaton, 574); Mackey *vs.* Cox (18 Howard, 103); Worcester *vs.* State of Georgia (6 Peters, 515); United States *vs.* Holliday (3 Wallace, 409); United States *vs.* Forty-three Gallons Whisky (93 U. S., 192).

But while this is so, it seems to me that nothing but the clearest expression of Congressional intention will authorize the construction of any law in such a way as to violate the solemn provisions of a treaty with any Indian tribe, nor does it seem to me that a less explicit expression by Congress should authorize the conclusion that it meant the provisions of the internal-revenue laws to extend over the *Indian* Territory. It is a well-understood rule of construction in England that while the general words of a statute may seem to embrace a British colony, the courts will limit the words to the United Kingdom unless the language expressly requires a different construction.

The Indian tribes have no voice in the making of our laws, but, on the contrary, have at least a *quasi* autonomy of their own, and it would seem that nothing short of express words should give our *general* laws any force in the Indian Territory.

It is true that the United States courts for the western district of Arkansas try and punish certain offenses committed in the Indian Territory, but this does not violate any treaty, and is pursuant to the plainest possible statutory provision. Furthermore, it would seem that the argument, that but for such construction as was adopted in the Cherokee Tobacco case, frauds could be easily committed, is one to be addressed to Congress rather than to the judicial or executive branches of the Government.

With these principles in view, if we are at liberty to construe the internal-revenue laws *in pari materia* with the provisions of the treaty with the Cherokee Nation, and with similar provisions in the treaties with other Indian tribes, very many difficulties do not seem to exist. Even without the annexation of the Indian Territory to any of the collection districts the Commissioner of Internal Revenue might, probably, make such regulations as would secure the collection of the proper taxes upon all articles manufactured in that Territory, which might be sold in the United States. This might be done under the provisions of section 3447 of the Revised Statutes, which reads as follows:

"Whenever the *mode* or *time* of *assessing* or *collecting* any tax which is imposed is not provided for, the Commissioner of Internal Revenue may establish the same by regulation. He may also make all such regulations, not otherwise provided for, as may have become necessary by reason of any alteration of law in relation to internal revenue."

We probably might, under the provision of this statute, provide a way for selling the necessary stamps to persons not Indians, who might attempt to manufacture tobacco, snuff, or cigars within the limits of the Indian Territory, and if the provisions of the law just quoted are not ample, Congress might be requested to legislate further upon the subject.

If, however, the President has the lawful power to attach the Indian Territory to a collection district, the internal-revenue laws might be given full operation in that Territory despite the irritation which this might produce, and we would strive to collect the revenue and keep the necessary watch over the Territory to prevent the United States being defrauded.

A difficult case to provide against, if the President has not the power to attach the Territory to a collection district, is where a citizen of the United States attempts to manufacture articles upon which internal-revenue taxes are levied, within the limits of the Indian Territory, and thereby avoid the payment of internal-revenue taxes. It would seem that there ought to be some way to prevent such an evasion of law as that, but in view of the state of legislation upon the subject, and of the apparently conflicting opinions of the Supreme Court, I deem it my duty to call your attention to the whole subject, so that if you should have any doubts upon the law you can ask the opinion of the Hon. Attorney-General regarding it.

I have the honor to append hereto a brief prepared in the office of the Solicitor for this Bureau which will enable you to find in a small compass a statement of the various statutory provisions, and an abstract of the decisions of the courts in the premises. It also embraces the orders made by my predecessors, under which the internal-revenue taxes in the Indian Territory have, to some extent, been collected.

In what I have said I have not been unmindful that the words of the statute (section 3448), which extend the Internal revenue laws to all articles named

therein "produced anywhere *within the exterior boundaries* of the United States" are those which have created the difficulties of construction, but there would seem to be other reasons aside from the rules of construction alluded to, and the improbability of an intention on the part of Congress to override a treaty stipulation, which might raise doubts as to whether Congress had in contemplation the *Indian* Territory in the use of such language.

Our own territories, some of which had not organized territorial governments, might be supposed to have originally suggested such general words. At all events, I cannot suppress a belief that Congress probably did not mean to exercise its power arbitrarily and set aside a treaty provision with a people weak, it is true, but with whom the Government had in fact dealt as having, at least, the power to make an agreement.

I believe it is not to be lightly assumed that Congress would arbitrarily destroy that agreement without the consent of the tribes and without giving them any notice.

The case of the United States *vs.* Forty-three Gallons of Whisky had been before the Supreme Court before it was there in 1883, and I venture to call your special attention to the first decision of that case and to the opinion of the court therein as reported in 93 U. S., 188.

* * * * * * *

Hoping that I have not exaggerated the importance of the subject-matter of this letter, and awaiting your advice in the premises,

I am, Mr. Secretary, very respectfully,

WALTER EVANS,
Commissioner.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue, for which appropriation was made in that act. In accordance with the aforesaid requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express on public money, &c	$6,789 50
Stationery for internal-revenue officers	16,326 63
Internal Revenue Record for internal-revenue officers	2,410 70
Telegraphing	1,114 10
Compensation of United States attorneys in internal-revenue cases, under sections 827 and 838, Revised Statutes	5,033 49
Locks for distilleries	3,080 58
Hydrometers for use in gauging spirits	7,630 80
Gauging-rods for standard-tests, gauging, &c	115 50
Alcohol for scientific tests, and expenses	254 20
Expense of seizure and sales by collectors	143 10
Traveling expenses of clerks under special orders of the Department	1,279 20
Rent of offices leased by the Secretary of the Treasury in New York City for the collector of the second district	5,000 00
Dies for canceling tobacco stamps	686 30
Federal Reporter and Postal Guide	11 30
Total	49,875 40

REVENUE AGENTS' DIVISION.

The following statements will show the salaries and expenses of revenue agents, expenditures from the appropriation for the discovery of violations of internal revenue laws, illicit stills seized, persons arrested for illicit distilling, casualties to officers and employés in the internal-revenue service, and statement of ordnance and ordnance stores issued to collectors, also a brief statement of the work performed by agents.

Thirty-five revenue agents have been employed during the past year, one as chief of division in this office, twenty-one in charge of divisions,

four employed in examining collectors' accounts, and nine in assisting agents in charge of divisions.

Nine hundred and twenty-seven violations of law have been reported by revenue agents during the year, four hundred and forty-six persons have been arrested on their information, property to the value of $91,401.16 has been reported by them for seizure, and for assessment for unpaid taxes, and penalties $294,912.15 has been reported by them.

Thirty-seven railroad and income cases for collection of back taxes under laws repealed have been examined by agents under special assignment. The amount of taxes received from railroad cases during the last fiscal year, which had been examined and reported upon by agents in previous years, is $161,042.07. But few of this class of cases now remain undisposed of. All the claims against railroad corporations, with one exception, are now in suit.

There has been expended from the appropriation for salaries and expenses of revenue agents during the year, as follows:

Aggregate salary of agents	$83,997 00
Aggregate amount for traveling expenses	41,882 26
Stationery furnished agents	292 07
Transportation over Pacific railroads under orders from Treasury Department	1,223 55
Total	127,394 88

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF FRAUD.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures from the appropriation for detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws is submitted:

AMOUNTS EXPENDED through COLLECTORS of INTERNAL REVENUE.

Names.	District.	Amount.
Brady, J. D	Second Virginia	$1,043 00
Brayton, E. M	South Carolina	2,251 75
Buckner, Lewis	Fifth Kentucky	248 00
Botts. B. B	Sixth Virginia	149 80
Blaine, J. E	Ninth Kentucky	141 00
Crumbaugh, S. R	Second Kentucky	585 64
Cooper, T. N	Sixth North Carolina	4,548 00
Cooper, H. M	Arkansas	119 00
Doppler, P	Sixth Missouri	281 82
Everitt, George B	Fifth North Carolina	691 00
Fernald, W. L	Fourth Virginia	1,200 00
Frost, A. L	Fourth California	511 00
Hughes, A. M., jr	Fifth Tennessee	1,152 85
Hartson, C	First California	1,223 50
Johnson, W. H	Second Georgia	3,237 25
Landram, W. J	Eighth Kentucky	1,107 21
Langston, B. H	Fifth Missouri	227 10
Morgan, A. L	First Alabama	112 00
Melton, J. M	Second Tennessee	506 20
Marks, M	Louisiana	110 00
Patterson, R. M	Eighth Tennessee	177 50
Pleasant, L. M	Third Georgia	486 25
Pollock, W. J	First Pennsylvania	122 00
Rapier, J. T	Second Alabama	336 30
Rives, J. H	Fifth Virginia	1,249 26
Stuart, D. A	Fourth Missouri	169 10
Stevenson, T	Fifteenth New York	9 00
Scull, E	Sixteenth Pennsylvania	8 00
Stearns, J. C	Vermont	7 00
Valentine, J. T	Eighth Pennsylvania	150 00
Young, I. J	Fourth North Carolina	988 00
Total		23,148 53

Amount expended for like purposes through revenue agents, as follows:

	Amount.
Brooks, A. H	$7,850 67
Chapman, W. H	811 41
Crane, A. M	817 82
Eldridge, C. W	252 00
Grimeson, T. J	1,967 73
Harrison, C. B	473 90
Kinney, T. J	3,930 05
Kellogg, H	1,072 22
Knight, A. A	251 60
McLeer, E	284 69
Neustadtl, F. S	143 50
Packard, J	234 28
Plummer, S	632 08
Powers, T	389 13
Raum, J. M	3 554 50
Sewall, F. D	16 87
Somerville, William	2,990 41
Spaulding, D. D	917 34
Thrasher, L. A	1,859 49
Tracie, T. C	4,435 76
Webster, E. D	255 00
Wagner, J	1,163 77
Wilson, G. W	164 80
Total	34,469 02

Amount expended by collectors	23,148 53
Amount expended by revenue agents	34,469 02
Rewards under Circular No. 99	3,072 76
Rewards under circular of March 10, 1875	50 00
Miscellaneous	534 98
Total	61,275 29

The accounts for expenditures under this appropriation are rendered monthly with an itemized statement, and in all cases supported by sub-vouchers duly sworn to. These accounts pass through all the accounting offices of the Treasury Department, and are filed in the Register's Office.

There is in the hands of collectors and others, for the enforcement of the laws, the following-described ordnance, for which they are responsible:

Names.	Districts.	Springfield rifles.	Springfield carbines.	Schofield, Smith & Wesson's revolvers.	Cartridge-boxes.	Pistol-cartridge pouches.	Waist-belts and plates.	Arm-chests.
James T. Rapier	Second Alabama		6					
Dennis Eagan	Florida		5					
W. H. Johnson	Second Georgia		59		27		27	2
L. M. Pleasant	Third Georgia		12					
Morris Marks	Louisiana		6		6			
I. J. Young	Fourth North Carolina		10	2	10	1	13	1
George B. Everitt	Fifth North Carolina		11					
T. N. Cooper	Sixth North Carolina	8	8	2	8		1	
E. M. Brayton	South Carolina		13					
J. M. Melton	Second Tennessee		10					
A. M. Hughes, jr	Fifth Tennessee		3					
R. F. Patterson	Eighth Tennessee		2					
J. H. Rives	Fifth Virginia		24	1	1			
F. H. Pierpont	Second West Virginia		6					
Jacob Wagner, revenue agent			1	1	1	2	4	
T. C. Tracie, revenue agent			12					
Total		8	188	6	53	3	45	3

OPERATIONS AGAINST ILLICIT DISTILLERS.

The following statement shows the number of illicit stills seized, persons arrested, and officers and employés killed during the last fiscal year:

Districts.	Number of stills seized.	Number of persons arrested.	Officers or employés killed.
First Alabama	4	14	
Second Alabama	13	85	
District of Arkansas	2	7	
First California	1		
District of Florida	2	2	
Second Georgia	124	874	
Third Georgia	12	2	
Fourth Illinois	2	2	
Thirteenth Illinois	4	4	
Second Kentucky	2		
Fifth Kentucky	4	1	
Eighth Kentucky	29	3	
Ninth Kentucky	8	9	
Tenth Massachusetts	1	1	
District of Mississippi	2	2	
Second Missouri	1	1	
Sixth Missouri	2	2	
Third New York	3	2	
Fourth North Carolina	12	10	1
Fifth North Carolina	28	4	
Sixth North Carolina	55		
Sixteenth Pennsylvania		1	
Twenty-second Pennsylvania	1		
District of South Carolina	49	45	
Second Tennessee	8	532	
Fifth Tennessee	12	7	
Eighth Tennessee	2		
Fourth Texas	1		
District of Utah	1		
District of Vermont		3	
Fourth Virginia	1	2	
Fifth Virginia	10	19	
First West Virginia		1	
Sixth Wisconsin	1		
Total	397	1,635	1

There has been generally throughout the country little disposition to evade the payment of internal-revenue taxes. On the contrary, there has been evinced by the great body of tax-payers a willing obedience to the laws. There has been no relaxation on the part of officers to secure the close and faithful collection of the taxes.

In portions of the country, notably in the more remote and sparsely-settled districts of the Southern States, within a few years, the production of and traffic in illicit spirits and tobacco have prevailed to a great extent. In some districts formidable combinations existed to resist the collection of taxes, and the authority of the Government was openly defied. The enforcement of the laws was attended with great difficulty, and not unfrequently with loss of life to the officers. The policy adopted to execute the laws firmly and vigorously, but impartially, and in as conciliatory a manner as possible, has brought about a better public sentiment, and a decided improvement in the condition of affairs in this respect in the localities referred to.

By reference to the reports of former years it will be seen that illicit distillation in the country has been greatly reduced within five years. The report of the last fiscal year encourages me to believe that by continuing the firm, energetic, and impartial enforcement of the laws which now prevails, with such leniency to offenders as circumstances may seem to justify, this great evil may be further reduced. It is too much to expect that it can ever be wholly eradicated.

Below will be found a statement of the number of stills seized and casualties to officers and employés engaged in the suppression of illicit distillation for the last five years:

	1878.	1879.	1880.	1881.	1882.
Stills seized	1,024	1,319	969	756	464
Officers and employés killed	8	7	3	1	4
Officers and employés wounded	17	19	7	9	1

The report for the last fiscal year, which is embraced in table on page 134, shows that 397 stills were seized, and that there was but one casualty to employés.

OFFERS IN COMPROMISE.

The following statement shows the number of offers received and accepted in compromise cases for the fiscal year ended June 30, 1883, with amount of tax, assessed penalty, and specific penalty accepted, as provided under section 3229, Revised Statutes:

Months.	Compromise offers.		Amount of tax.	Amount of assessed penalty.	Amount of specific penalty.	Total.
	Received.	Accepted.				
July	53	50	$4,211 21	$3 66	$4,788 85	$9,003 72
August	60	55	1,323 75	67 50	3,537 50	4,928 75
September	56	22	2,134 96	71 66	5,027 10	7,233 72
October	68	26	148 25	38 30	927 20	1,113 75
November	41	76	4,000 00	.....	128 75	4,128 75
December	81	77	58,009 77	32 50	4,788 44	62,830 71
January	61	76	5,511 48	40 00	2,981 97	8,533 45
February	39	66	1,508 87	95 00	1,775 15	3,379 02
March	48	44	4,249 08	100 00	1,332 50	5,681 58
April	53	33	51,628 92	17 34	21,561 10	73,207 36
May	49	50	16,600 78	62 50	2,159 08	18,822 36
June	42	35	52,346 11	.....	868 50	53,214 61
Total	651	610	201,673 18	528 46	49,876 14	252,077 78

Whole number of offers received	651
Whole number of offers accepted	610
Amount of tax accepted	$201,673 18
Amount of assessed penalty fixed by law	528 46
Amount of specific penalties in lieu of fines, forfeitures, and penalties	49,876 14
Total	252,077 78

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1883, were as follows:

41,909 gallons of distilled spirits, valued at	$26,706 12
60,653 pounds of tobacco, valued at	5,040 75
524,441 cigars, valued at	3,537 20
Miscellaneous property, valued at	86,113 98
Total	121,398 05

ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1883 of internal-revenue suits pending, commenced, and disposed of:

Suits pending July 1, 1882.

Number of criminal actions	4,935
Number of civil actions *in personam*	558
Number of actions *in rem*	166
Total	5,659

Suits commenced during fiscal year 1883.

Number of criminal actions	4,225
Number of civil actions *in personam*	288
Number of actions *in rem*	45
Total	4,558

Suits decided in favor of the United States.

Judgment and costs paid:		
Number of criminal actions	761	
Number of civil actions *in personam*	79	
Number of actions *in rem*	26	
		866
Judgment and costs not paid:		
Number of criminal actions	2,010	
Number of civil actions *in personam*	117	
Number of actions *in rem*	10	
		2,137
Total		3,003

Suits settled by compromise.

Number of criminal actions	231
Number of civil actions *in personam*	47
Number of actions *in rem*	18
Total	296

Suits decided against the United States.

Number of criminal actions	589
Number of civil actions *in personam*	45
Number of actions *in rem*	21
Total	655

Suits dismissed.

Number of criminal actions	2,869
Number of civil actions *in personam*	133
Number of actions *in rem*	34
Total	3,036

Suits pending July 1, 1883.

Number of criminal actions	2,700
Number of civil actions *in personam*	425
Number of actions *in rem*	102
Total	3,227

Suits wherein sentence is suspended.

Number of criminal actions	484

Amount of judgments recovered and costs taxed in criminal actions.

Principal	$124,897 42
Costs	102,180 16
Total	227,077 58

Amount of judgments recovered and costs taxed in civil actions in personam.

Principal	$213,517 38
Costs	8,414 18
Total	221,931 56

Amount of judgments recovered and costs taxed in actions in rem.

Principal	$9,223 22
Costs	801 29
Total	10,024 51

Amount paid to collectors in criminal actions.

Principal	$17,712 07
Costs	35,761 40
Total	53,473 47

Amount paid to collectors in civil actions in personam.

Principal	$114,022 46
Costs	4,683 61
Total	118,706 07

Amount paid to collectors in actions in rem.

Principal	$15,561 79
Costs	982 07
Total	16,543 86

ABSTRACT of SEIZURES of PROPERTY for VIOLATION of INTERNAL REVENUE LAWS for the quarter ending SEPTEMBER 30, 1883.

States and Territories.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama	42.00	$49 00					
Arizona							$24 30
Arkansas							
California	41.00	112 00	241,250	$1,002 00			1,031 45
Georgia	116.00	120 00			38	$12 00	2,729 00
Illinois	10.00	10 00					
Kentucky							990 00
Louisiana	28.00	28 00					150 00
Massachusetts	346.00	395 26					13,628 48
Mississippi	91.00	91 92			65	35 00	
New York			7,500	71 00	5		2,044 50
North Carolina	213.00	139 00					779 50
Ohio	869.60	870 00	350	6 00			330 00
Oregon	41.00	125 00					
Pennsylvania			17,100	68 40			
South Carolina							436 00
Tennessee	7,355 00	3,100 00					1,383 00
Wisconsin			400	12 00			936 00
Total	9,152 60	5,040 18	266,600	1,159 40	108	47 00	24,462 23

STATEMENT of CASES COMPROMISED, under Section 3229 Revised Statutes, for the quarter ending September 30, 1883.

[The number received and settled and amounts received therefor.]

First quarter.	Compromise cases.		Tax.	Specific penalty.	Total.
	Received.	Accepted.			
1883.					
July	40	27	$364 67	$340 00	$704 67
August	26	14	821 95	280 09	1,102 04
September	35	2	.....	35 00	35 00
Total	101	43	1,186 62	655 09	1,841 71

LEGACY AND SUCCESSION TAXES.

There were assessed and collected as legacy and succession taxes for the fiscal year $22,918.83.

It is perhaps not unsafe to say that every dollar of it was collected upon information given by professional informers. The extra cost of this work was 10 per cent. of the amount collected paid to the informer, viz, $2,291.88, and $3,000 salary and expenses paid to a deputy collector specially appointed for the examination of these cases, making a total expenditure of $5,291.88, or about 23 per cent. of the amount collected.

The act of July 14, 1870, which went into operation on the 1st of October, 1870, repealed this class of taxation, and the work of making collections at this late date of claims arising under the old law involves much that is exasperating, inquisitorial, and odious. It is very difficult, after the lapse of so many years, to ascertain the exact facts in any case, and in view of the complete settlement long ago of many estates much injustice and hardship is often possible. In consideration of these facts and the certainty that only small sums, if anything, can be collected, I have directed that the allowance for the employment of a special deputy collector for this class of cases shall cease on the 31st day of December next, and I shall, with your approval, offer no further inducements to informers in such cases. Should any just claims remain outstanding I shall endeavor to have them collected through the ordinary channels.

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1885, as follows:

For salaries and expenses of collectors	$1,850,000 00
For salaries and expenses of thirty-five revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses	2,300,000 00
For dies, paper, and stamps	475,000 00
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	75,000 00
For salaries of officers, clerks, and employés in the office of the Commissioner of Internal Revenue	299,190 00
Total	4,999,190 00

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1884, are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated the salaries will be readjusted at the end of the fiscal year:

For collection of—	
$25,000 or less	$2,000
25,001 to $37,500	2,125
37,501 to 50,000	2,250
50,001 to 75,000	2,375
75,001 to 100,000	2,500
100,001 to 125,000	2,625
125,001 to 175,000	2,750
175,001 to 225,000	2,875
225,001 to 275,000	3,000
275,001 to 325,000	3,125
325,001 to 375,000	3,250
375,001 to 425,000	3,375
425,001 to 475,000	3,500
475,001 to 550,000	3,625
550,001 to 625,000	3,750
625,001 to 700,000	3,875
700,001 to 775,000	4,000
775,001 to 850,000	4,125
850,001 to 925,000	4,250
925,001 to 1,000,000	4,375
1,000,001 and upward	4,500

EXAMINATION OF COLLECTORS' OFFICES.

The examination of the accounts of collectors has been continued during the past year with gratifying results.

OFFICIAL FORCE.

The force connected with this Bureau in the various districts throughout the United States for the year which ended June 30, 1883, was as follows:

One hundred and twenty-six collectors, who receive salaries as follows:

Thirty	$4,500	Six	$3,250
Five	4,375	Nine	3,125
Three	4,250	Twelve	3,000
Four	4,125	Seven	2,875
Two	4,000	Ten	2,750
Two	3,875	Four	2,625
Three	3,750	Fourteen	2,500
Two	3,625	Three	2,375
Four	3,500	Two	2,250
Two	3,375	Two	2,125

There were also employed during the year nine hundred and eighty-one deputy collectors, who received salaries and traveling expenses as follows:

One	$3,000	Twelve	$1,650
Nineteen	2,000	One	1,625
One	1,950	Sixty-eight	1,600
Nine	1,900	One	1,575
Two	1,850	Twenty-two	1,550
Fifty	1,800	Ninety-four	1,500
One	1,750	Thirty	1,450
Thirty-four	1,700	Two hundred and four	1,400

Twenty-one	$1,350	Three	$750
Eighty-four	1,300	Eight	700
One	1,275	One	660
Thirteen	1,250	Eleven	600
Ninety-one	1,200	Thirteen	500
One	1,175	Four	400
Seventeen	1,150	One	360
Thirty-five	1,100	One	350
Twelve	1,050	Nineteen	300
Thirty-two	1,000	Five	250
One	970	One	240
Six	950	Ten	200
Twenty-four	900	Two	150
One	875	Two	120
One	850	Two	100
Eight	800	One	60

Also, two hundred and twenty-six clerks, messengers, and janitors, who receive salaries as follows:

One clerk	$1,700	Two clerks	$625
Two clerks	1,600	Twenty-two clerks	600
Three clerks	1,500	Nine clerks	500
Ten clerks	1,400	Two clerks	450
Two clerks	1,350	One clerk	400
Four clerks	1,300	Seven clerks	300
Thirty-two clerks	1,200	One clerk	200
Four clerks	1,150	One janitor	300
Fifteen clerks	1,100	One janitor	120
Twenty clerks	1,000	One janitor	100
Thirty-six clerks	900	One janitor	75
Seventeen clerks	800	One messenger	600
Two clerks	750	One messenger	450
One clerk	725	Four messengers	300
Two clerks	720	One porter	360
Six clerks	700	One porter	300
Two clerks	675	One porter	100

*The force now connected with this Bureau in the various districts throughout the United States is as follows:

Eighty-four collectors who receive salaries as follows:

Twenty-nine	$4,500	Five	$3,250
Two	4,250	Three	3,125
Two	4,125	Four	3,000
Four	4,000	Seven	2,875
One	3,875	Eleven	2,750
Two	3,750	Two	2,625
One	3,625	Three	2,500
Three	3,500	One	2,250
Four	3,375		

There are also now employed nine hundred and thirty-eight deputy collectors, who receive salaries and traveling expenses as follows:

One	$3,000	Twenty-four	$1,700
One	2,050	One	1,675
Twenty-two	2,000	Seven	1,650
Three	1,950	Sixty-eight	1,600
Twelve	1,900	Twenty-two	1,550
Six	1,850	Ninety-two	1,500
Forty-six	1,800	One	1,475
One	1,775	Twenty-three	1,450
Six	1,750	One	1,425

* When the Executive order with regard to the consolidation of districts in the State of Wisconsin shall have been carried out, the number of collectors and collection districts will be reduced to eighty-three.

One hundred and ninety-six	$1,400	Five	$700
One	1,375	Two	660
Nineteen	1,350	One	650
Eighty-four	1,300	Eleven	600
Fourteen	1,250	One	575
Eighty-four	1,200	Thirteen	500
Six	1,175	One	450
Seventeen	1,150	Two	425
Twenty-seven	1,100	Five	400
One	1,075	Seventeen	300
Five	1,050	Two	250
Thirty-one	1,000	Six	200
Eight	950	Two	150
Twenty-two	900	Three	120
Six	850	Two	100
Five	800	One	60
One	750		

Also one hundred and eighty-seven clerks, messengers, and janitors, who receive salaries as follows:

One clerk	$1,700	Eight clerks	$700
Four clerks	1,600	Sixteen clerks	600
Two clerks	1,500	Six clerks	500
Seven clerks	1,400	One clerk	450
Two clerks	1,350	Two clerks	360
Three clerks	1,300	Six clerks	300
Twenty-three clerks	1,200	One clerk	250
Nine clerks	1,150	Two clerks	200
Eight clerks	1,100	One janitor	200
Thirty clerks	1,000	Two janitors	120
Twenty-eight clerks	900	One janitor	100
One clerk	820	Two janitors	75
Eleven clerks	800	One messenger, &c	480
Five clerks	750	One porter	360
One clerk	720	Two porters	300

There are also employed 852 gaugers, who receive fees not to exceed $5 per diem; 1,130 storekeepers and gaugers, who receive not to exceed $4 per diem; 725 storekeepers, who receive not to exceed $4 per diem (all the foregoing officers are paid only when actually employed); 35 tobacco inspectors, who receive fees, to be paid by the manufacturers, and 23 distillery surveyors.

Storekeepers and gaugers assigned to distilleries of a capacity not exceeding twenty bushels receive but $3 per diem.

CONDITION OF THE OFFICE.

I take occasion to express my thanks to the officers and clerks of this Bureau for the gratifying manner in which their duties have been performed. The work of the office is in good condition, and well up to date, except with respect to claims for the redemption of stamps, growing out of the act of March 3, 1883. These claims have been filed in great numbers, and have been disposed of as rapidly as possible with the force at my command. The condition of this class of claims is shown under the appropriate head.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office during the fiscal year ended June 30, 1883, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed	766
Opinions prepared	577

Offers in compromise acted upon	697
Reward claims acted upon	73
Railroad cases adjusted	12
Letters received for answer	3,568
Answers written	3,556
Letters not requiring answer and reports received and examined	9,560
Letters written other than answers to letters	5,665
Reports of suits and prosecutions	4,558
Orders for abatement of taxes issued	417
Claims for abatement of taxes disposed of	1,883
Amount of abatement claims allowed (uncollectible)	$251,096 44
Amount of abatement claims allowed (erroneous assessment)	$117,682 01
Amount of abatement claims rejected (uncollectible)	$9,814 96
Amount of abatement claims rejected (assessment claimed to be erroneous)	$65,991 24
Claims for refunding of taxes disposed of	367
Amount of refunding claims allowed	$822,897 02
Amount of refunding claims rejected	$392,942 67
Number of rebate claims allowed	2,084
Amount of rebate claims allowed	$260,233 36

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	210,374
Returns and reports relating to fermented liquors examined and disposed of	30,632
Computations of capacities of distilleries made and data for assessment furnished	14,081
Locks examined and issued	2,620
Hydrometer sets, stems, cups, and thermometers tested and issued	3,311
Gauging-rods examined and issued	163
Wantage-rods examined and issued	160

DIVISION OF TOBACCO.

Reports relating to tobacco examined and disposed of	1,022
Reports relating to cigars examined and disposed of	15,500
Abatement and refunding claims audited	56

DIVISION OF STAMPS.

Value of stamps received from printer and counted	$168,734,794 09
Value of stamps ordered from Graphic Company	$1,302,339 08
Value of stamps counted and transmitted to the Secretary of the Treasury for destruction	$2,350,477 36
Number of mail packages of stamps sent from stamp-vault	27,900
Number of express packages of stamps sent from stamp-vault	3,555
Number of coupon books forwarded to Fifth Auditor	27,234
Number of coupons received for credit and counted	45,788,794
Number of stubs examined	11,285,090
Number of reports examined and disposed of	29,134
Amount of claims for redemption of stamps allowed	$33,837 54
Amount of claims for exchange of stamps allowed	$36,591 19
Amount of claims for release of duplicate charges allowed	$84,744 53
Number of miscellaneous registered mail packages forwarded	647
Number of receipts for stamps and coupons made out and forwarded to collectors	4,490
Number of receipts for stub-books made out and forwarded to collectors	1,266

DIVISION OF ASSESSMENTS.

Reports relating to assesments examined and disposed of	67,258
Reports relating to bonded accounts examined and disposed of	396,856
Reports and vouchers relative to exportations examined and disposed of	174,582
Claims for drawback disposed of	1,130

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of	4,812
Monthly reports examined and disposed of	20,583
Quarterly reports examined and disposed of	523
Miscellaneous accounts examined and disposed of	689
Final accounts of collectors referred for settlement	34
Certificates of deposits for internal-revenue collections recorded	34,092
Amounting to $138,196,100 01	
Certificates of deposit to credit of Secretary	640
Amounting to $269,634 58	
Certificates of deposit for tax on salaries	4
Amounting to $53,978 90	
Drafts mailed to collectors for gaugers' fees and expenses	8,239
Amounting to $831,091 48	
Drafts mailed to collectors for transfer of special deposits	565
Amounting to $251,507 95	
Drafts mailed to collectors for compromise offers returned	72
Amounting to $27,253 57	
Drafts mailed to collectors for expenses of office	1,581
Collectors' monthly reports of taxes, &c., consolidated into yearly statements	1,621
Consolidated statements of monthly reports of taxes, &c., recorded	192

DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of	2,029
Reports of collectors relative to illicit distillers disposed of	196
Accounts of revenue agents examined	823
Miscellaneous expense accounts examined	280
Railroad and income cases examined and reported on	23
Transcripts of books of leaf-tobacco dealers examined and abstracted	2,652
Quarterly returns of ordnance and ordnance stores in hands of collectors examined	76

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, collectors notified, and blank bonds prepared	28
Bonds of collectors recorded	38
Disbursing bonds recorded	26
Commissions of storekeepers, storekeepers and gaugers, gaugers and tobacco inspectors recorded and appointees notified	754
Bonds of storekeepers, storekeepers and gaugers, gaugers and tobacco inspectors examined	744
Assignments of storekeepers, storekeepers and gaugers, and gaugers recorded	7 , 158
Reports of inspecting officers on condition of service in collection districts examined and acted on	182
Reports of examining officers on condition of collectors' offices examined and acted on	327
Letters for entire Bureau received and registered	45,122
Letters briefed and filed	39,394
Aggregate number of letters mailed by the Bureau, press-copy letters briefed, registered and arranged for reference	44,268
Pages press-copy letters copied in twenty-five record books, indexed and compared	23,733
Pages letter and cap paper copied, compared, and registered	18,583
Orders for press-copy letters for reference	3,322
Envelopes and labels addressed for sending circulars and blanks	15,319
Unrecorded press-copy books of 1,000 pages each, paged and indexed	45
Letters from finished record books numbered and paged in registers	168,921
Pages blank books ruled, and headings written therein	2,471
Blank forms and certificates copied	1,362

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1885, the sum of $299,190 as salaries for the following officers, clerks, and employés in this Bureau:

One Commissioner, at	$6,000
One deputy commissioner, at	3,200
Two heads of division, at	2,500
Five heads of division, at	2,250
One superintendent of stamp agencies, at	2,100
One superintendent of stamp vault, at	2,000
One stenographer, at	1,800
Twenty-four clerks, at	1,800
Twenty-five clerks, at	1,600
Thirty-six clerks, at	1,400
Twenty-four clerks, at	1,200
Fourteen clerks, at	1,000
Seventy-nine clerks, at	900
Two messengers, at	840
Fourteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of two hundred and forty-three persons.

I also recommend the appropriation of the sum of $2,500 as salaries for one stamp agent, at $1,600, and one counter, at $900, the same to be reimbursed by the stamp manufacturers as provided by the act of August 5, 1882.

NUMBER AND VALUE OF STAMPS ISSUED.

During the fiscal year stamps were received by this office from the printers and issued to collectors, agents, and purchasers as follows, viz:

Kind.	Number.	Value.
Stamps for distilled spirits, tax-paid	1,564,950	$78,830,145 00
Stamps for distilled spirits, other than tax-paid	3,951,600	5,880 00
Stamps for tobacco and snuff	336,802,588	31,004,439 62
Stamps for cigars and cigarettes	103,195,461	17,575,000 50
Stamps for fermented liquors and brewers' permits	58,907,780	18,806,263 30
Stamps for special taxes	527,546,601	7,332,427 60
Stamps for documents and proprietary articles	805,520	9,102,958 00
Total	1,032,774,500	162,657,114 02

NUMBER OF SPECIAL-TAX PAYERS.

The following table shows the number of persons who paid special taxes in each State and Territory during the special-tax year ended April 30, 1883:

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Total.
Alabama	5	1,342	45	.....	26	.....	.....	.....	5,918	1	1	.....	12	8	7,358
Arizona	2	1 030	32	.....	.....	.....	.....	.....	1,275	.....	5	20	9	19	2,392
Arkansas	.....	1,304	40	.....	15	1	1	.....	6,721	8	1	.....	5	21	8,117
California	106	9,369	250	2	394	46	.....	.....	11,775	15	23	202	263	62	22,507
Colorado	20	2,955	96	.....	37	3	.....	.....	5,715	.....	.....	30	92	48	8,996
Connecticut	22	3,163	57	.....	323	97	27	.....	6,566	1	11	32	194	76	10,569
Dakota	.....	1,014	26	.....	21	.....	.....	.....	2,685	.....	.....	21	15	13	3,795
Delaware	3	618	9	.....	33	.....	.....	.....	2,803	3	13	4	10	4	3,500
Florida	.....	467	7	.....	133	6	10	.....	2,592	.....	1	.....	64	14	3,294
Georgia	16	2,327	54	1	25	2	.....	.....	9,869	1	2	2	41	17	12,357
Idaho	1	755	24	.....	591	.....	.....	.....	1,050	.....	.....	27	6	2	2,456
Illinois	116	12,521	239	5	706	47	6	.....	30,880	25	75	121	299	127	45,167
Indiana	14	5,836	86	1	337	66	32	.....	16,236	11	17	58	124	68	22,886
Iowa	20	5,001	86	.....	208	6	1	.....	15,695	5	6	117	283	67	21,495
Kansas	3	1,898	27	.....	183	.....	.....	.....	8,899	1	4	9	51	22	11,097
Kentucky	98	4,617	301	2	207	806	572	.....	9,095	74	13	37	190	70	16,082
Louisiana	27	5,380	185	.....	53	33	.....	.....	7,244	41	33	5	29	37	13,067
Maine	.....	1,054	10	.....	56	.....	.....	.....	5,751	.....	35	.....	108	18	7,032
Maryland	87	5,282	178	2	714	106	39	.....	10,446	16	10	58	126	37	17,101
Massachusetts	54	7,928	215	.....	481	62	.....	.....	16,454	10	95	30	548	169	26,046
Michigan	15	5,050	68	.....	431	14	.....	.....	15,133	12	47	114	163	108	21,155
Minnesota	18	3,597	54	.....	119	3	.....	.....	8,143	1	4	119	69	41	12,168
Mississippi	2	931	23	.....	262	.....	.....	.....	4,931	.....	1	.....	107	11	6,268
Missouri	74	7,298	215	3	360	64	51	.....	17,668	87	10	74	181	108	26,193
Montana	1	1,363	68	.....	2	.....	.....	.....	1,680	.....	1	23	31	15	3,184
Nebraska	1	1,011	24	.....	69	1	.....	.....	4,545	.....	.....	39	36	23	5,749
Nevada	1	864	13	.....	1	.....	.....	.....	1,029	.....	.....	32	15	4	1,959
New Hampshire	2	1,066	7	.....	40	.....	.....	1	2,894	.....	20	8	222	45	4,305
New Jersey	27	7,782	70	2	790	9	.....	.....	15,903	17	89	51	469	138	25,347

NUMBER of SPECIAL TAX-PAYERS—Continued.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Total.
New Mexico	1	1,355	47	.....	.....	.....	.....	.....	1,864	.....	.....	4	3	16	3,290
New York	241	28,923	759	4	4,093	429	1	1	54,343	100	351	315	2,078	409	92,047
North Carolina	7	1,950	29	.....	22	179	69	.....	7,949	209	74	1	41	14	10,544
Ohio	133	15,399	355	3	1,299	318	122	.....	31,145	37	165	158	336	159	49,629
Oregon	9	1,244	30	.....	8	13	.....	.....	2,461	.....	1	43	54	12	3,875
Pennsylvania	236	18,185	499	1	3,798	421	95	.....	46,406	41	191	331	848	312	71,364
Rhode Island	8	1,358	39	.....	67	1	.....	.....	3,125	.....	28	4	82	21	4,733
South Carolina	2	984	28	.....	19	.....	.....	.....	6,418	2	13	2	18	12	7,498
Tennessee	13	1,955	81	.....	37	136	97	.....	7,395	34	.....	1	34	18	9,801
Texas	16	2,628	88	.....	52	4	.....	1	10,070	3	2	15	382	87	13,348
Utah	4	470	18	.....	1	.....	.....	.....	1,187	.....	.....	16	10	4	1,710
Vermont	.....	454	.....	.....	20	1	.....	.....	2,382	.....	12	.....	62	13	2,944
Virginia	15	2,840	48	.....	174	452	59	.....	7,032	287	7	2	17	13	10,946
Washington	2	536	17	.....	2	.....	.....	.....	1,230	.....	.....	34	66	11	1,898
West Virginia	7	809	9	.....	128	14	17	.....	4,458	11	.....	7	26	10	5,496
Wisconsin	39	5,689	80	.....	385	42	9	.....	12,111	7	42	206	177	75	18,862
Wyoming	.....	269	11	.....	2	.....	.....	.....	441	.....	.....	6	2	4	735
Total	1,468	187,871	4,647	26	16,724	3,382	1,208	3	449,612	1,060	1,403	2,378	7,998	2,582	680,362
Total for special-tax year 1882	1,328	168,770	4,241	29	13,994	3,039	1,235	10	394,692	870	1,315	2,371	8,006	2,186	602,086

MATCH STAMPS SOLD.

FACE VALUE OF STAMPS SOLD TO MATCH MANUFACTURERS DURING THE FOLLOWING FISCAL YEARS.

1876	$2,849,524 00
1877	2,982,275 00
1878	3,064,574 00
1879	3,357,251 00
1880	3,561,300 00
1881	3,606,437 62
1882	3,272,258 00
1883	3,245,050 00

REDUCTION OF TAXATION.

The act of Congress entitled "An act to reduce internal-revenue taxation, and for other purposes" provided as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the taxes herein specified imposed by the laws now in force be, and the same are hereby, repealed, as hereinafter provided, namely: On capital and deposits of banks, bankers, and national banking associations, except such taxes as are now due and payable; and on and after the first day of July, eighteen hundred and eighty-three, the stamp tax on bank checks, drafts, orders, and vouchers, and the tax on matches, perfumery, medicinal preparations, and other articles imposed by Schedule A following section thirty-four hundred and thirty-seven of the Revised Statutes: *Provided*, That no drawback shall be allowed upon articles embraced in said schedule that shall be exported on and after the first day of July, eighteen hundred and eighty-three: *Provided further*, That on and after May fifteenth, eighteen hundred and eighty-three, matches may be removed by manufacturers thereof from the place of manufacture to warehouses within the United States without attaching thereto the stamps required by law, under such regulations as may be prescribed by the Commissioner of Internal Revenue.

SEC. 2. That on and after the first day of May, eighteen hundred and eighty-three, dealers in leaf tobacco shall annually pay twelve dollars; dealers in manufactured tobacco shall pay two dollars and forty cents; all manufacturers of tobacco shall pay six dollars; manufacturers of cigars shall pay six dollars; peddlers of tobacco, snuff, and cigars shall pay special taxes, as follows: Peddlers of the first class, as now defined by law, shall pay thirty dollars; peddlers of the second class shall pay fifteen dollars; peddlers of the third class shall pay seven dollars and twenty cents; and peddlers of the fourth class shall pay three dollars and sixty cents. Retail dealers in leaf tobacco shall pay two hundred and fifty dollars and thirty cents for each dollar on the amount of their monthly sales in excess of the rate of five hundred dollars per annum: *Provided*, That farmers and producers of tobacco may sell at the place of production tobacco of their own growth and raising at retail directly to consumers, to an amount not exceeding one hundred dollars annually.

SEC. 3. That hereafter the special tax of a dealer in manufactured tobacco shall not be required from any farmer, planter, or lumberman who furnishes such tobacco only as rations or supplies to his laborers or employees in the same manner as other supplies are furnished by him to them: *Provided*, That the aggregate of the supplies of tobacco so by him furnished shall not exceed in quantity one hundred pounds in any one special tax year; that is, from the first day of May in any year until the thirtieth day of April in the next year: *And provided further*, That such farmer, planter, or lumberman shall not be, at the time he is furnishing such supplies, engaged in the general business of selling dry goods, groceries, or other similar supplies in the manner of a merchant or storekeeper to others than his own employees or laborers.

SEC. 4. That on and after May first, eighteen hundred and eighty-three, the internal taxes on snuff, smoking, and manufactured tobacco, shall be eight cents per pound; and on cigars which shall be manufactured and sold or removed for consumption or sale on and after the first day of May, eighteen hundred and eighty-three, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions, made of tobacco or any substitute therefor, three dollars per thousand; on cigarettes weighing not more than three pounds per thousand, fifty cents per thousand; on cigarettes weighing more than three pounds per thousand, three dollars per thousand: *Provided*, That on all original and unbroken factory packages of smoking and manufactured tobacco and snuff, cigars, cheroots, and cigarettes held by manufacturers or dealers at the time such reduction shall go into effect, upon which the tax has been paid, there shall be allowed a drawback or re-

bate of the full amount of the reduction, but the same shall not apply in any case where the claim has not been presented within sixty days following the date of the reduction; and such rebate to manufacturers may be paid in stamps at the reduced rate; and no claim shall be allowed or drawback paid for a less amount than ten dollars. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect.

STAMPS, REDEMPTION THEREOF, ETC.

ALTERATION OF STAMPS FOR TOBACCO, SNUFF, CIGARS, CIGARETTES, AND SPECIAL TAXES.

The changes made by the act of March 3, 1883, in the rates of tax on tobacco, snuff, cigars, cigarettes, and in the special taxes imposed on manufacturers of tobacco and cigars and dealers therein, necessitated a change in all stamps used for the payment of such taxes.

In order to utilize the stock of stamps on hand in the vaults of this office, in process of printing at the Bureau of Engraving and Printing, and in the hands of collectors, Congress, at the request of late Commissioner Raum, made an appropriation of $20,000, "for alteration of internal-revenue dies, plates, and stamps, and for providing blanks for rebate."

At the suggestion of Commissioner Raum, the honorable Secretary of the Treasury appointed a committee consisting of Messrs Charles H. Dow, chairman, Secretary's Office, J. R. Garrison, First Comptroller's Office, and V. N. Stiles, Fifth Auditor's Office, to supervise the count and imprinting of such internal-revenue stamps for tobacco, snuff, cigars, cigarettes, and special taxes in this office as it might be desirable to have imprinted for issue under the act of March 3, 1883.

A special force of about thirty persons was employed, placed under the direction of this committee, and work was commenced March 12, 1883, and continued with an intermission of about ten days until June 15.

The change in the stamps was made by impressing with hand stamping machines on each stamp and stub the words "Act of March 3, 1883."

In the case of special-tax stamps where the value is printed on each stamp, the impression included in addition to the words above mentioned the cancellation of the printed value and the insertion of the value as changed.

The cigar and cigarette stamps and the stamps for small packages of tobacco, commonly termed "strip stamps," were imprinted by the Bureau of Engraving and Printing, and the Government Printing Office.

The following is an abstract of the work performed under the direction of the committee by the Bureau of Engraving and Printing, and by the Government Printing Office.

STATEMENT of INTERNAL REVENUE TOBACCO, SNUFF, CIGAR, CIGARETTE, and SPECIAL-TAX STAMPS PRINTED prior to March 3, 1883, and PREPARED for USE under act of that date by imprinting upon them the words "ACT OF MARCH 3, 1883."

Kind of stamps.	Where imprinted.	Stock on hand or returned by collectors.	Number of stamps.	Original value.	Reduced value.	Difference.
Tobacco	Office of Internal Revenue	Stock on hand	1, 240, 648	$5, 749, 528 96	$2, 874, 764 48	$2, 874 764 48
		Returned by collectors	700, 640	2, 965, 416 96	1, 482, 708 48	1, 482, 708 48
	Bureau of Engraving and Printing	Stock on hand	7, 101, 925	497, 010 40	248, 505 20	248, 505 20
		Returned by collectors	11, 497, 200	366, 708 00	183, 354 00	183, 354 00
	Government Printing Office	Stock on hand	21, 531, 120	576, 620 00	288, 310 00	288, 310 00
		Returned by collectors	4, 000, 000	160, 000 00	80, 000 00	80, 000 00
		Total tobacco	46, 071, 533	10, 315, 284 32	5, 157, 642 16	5, 157, 642 16
Snuff	Office of Internal Revenue	Stock on hand	44, 068	56, 781 44	28, 390 72	28, 390 72
		Returned by collectors	6, 000	14, 080 00	7, 040 00	7, 040 00
	Bureau of Engraving and Printing	Stock on hand	5, 877, 770	197, 234 28	98, 617 14	98, 617 14
		Returned by collectors	208, 000	2, 600 00	1, 300 00	1, 300 00
		Total snuff	6, 135, 838	270, 695 72	135, 347 86	135, 347 86
Cigar	Bureau of Engraving and Printing	Stock on hand	9, 917, 095	3, 675, 708 00	1, 837, 854 00	1, 837, 854 00
		Returned by collectors	2, 536, 000	986, 400 00	493, 200 00	493, 200 00
	Government Printing Office	Stock on hand	3, 700, 000	1, 440, 000, 000	720, 000 00	720 000 00
		Total cigar	16, 153, 095	6, 102, 108 00	3, 051, 054 00	3, 051, 054 00
Cigarette	Bureau of Engraving and Printing	Stock on hand	6, 267, 554	182, 094 85	52, 027 10	130, 067 75
		Returned by collectors	3, 190, 600	81, 620 00	46, 640 00	34, 980 00
		Total cigarette	9, 458, 154	263, 714 85	98, 667 10	165, 047 75
Special-tax	Office of Internal Revenue	Stock on hand	524, 900	2, 963, 500 00	1, 452, 840 00	1, 510, 660 00

RECAPITULATION.

Imprinted at Office of Internal Revenue	2, 516, 256	11, 749, 307 36	5, 845, 743 68	5, 903, 563 68
Imprinted at Bureau of Engraving and Printing	46, 596, 144	5, 989, 375 53	2, 961, 497 44	3, 027, 878 09
Imprinted at Government Printing Office	29, 231, 120	2, 176, 620 00	1, 088, 310 00	1, 088, 310 00
Total	78, 343, 520	19, 915, 302 89	9, 895, 551 12	10, 019, 751 77
Totals imprinted: Stock on hand	56, 205, 080	15, 338, 477 93	7, 601, 308 64	7, 737, 169 29
Returned by collectors	22, 138, 440	4, 576, 824 96	2, 294, 242 48	2, 282, 582 48
Total	78, 343, 520	19, 915, 302 89	9, 895, 551 12	10, 019, 751 77

REDEMPTION OF CHECK AND PROPRIETARY STAMPS AND CANCELLATION OF IMPRINTED CHECK-STAMPS.

The repeal of the stamp duty on checks and proprietary articles was necessarily followed by the presentation, under section 3426 Revised Statutes, and the act of March 1, 1879, which provided therefor, of a large quantity of stamps for redemption. Indeed the number was enormous.

The practice of using checks with stamps imprinted on them instead of adhesive check-stamps has been on the increase for several years. More than three-fourths of the check-stamps issued during the past three years having been thus imprinted. This practice resulted in a large accumulation of stamped checks and drafts throughout the country, nearly every bank having a supply of stamped drafts on hand for its own use and stamped checks for the use of its customers, and the checks, being lithographed, were more valuable than the stamps upon them. In order to save to the holders the value of this costly stationery, late Commissioner Raum issued Circular No. 259, under date of April 19, 1883, in which he promised, in cases where imprinted check-stamps were presented on or after July 1 and the claim for their redemption was found to be satisfactory, to cancel the stamps by imprinting across them the words "Stamp redeemed," and then to return the blank checks to their owners.

I am informed that Commissioner Raum expected the appropriation of $20,000 for the alteration of tobacco stamps, &c., could be used for this work.

In answer to a large number of inquiries, and in order to facilitate the work of cancellation, Circular No. 265 was issued under date of June 1, 1883. In this circular the method of cancellation was described and provision was made for forwarding stamps for redemption at once.

It was intended to commence the work about June 5, but it was found that the $20,000 appropriation for altering stamps, &c., was so worded that it could not be used for the cancellation of check-stamps. After considering the matter for nearly ten days, it was decided that the appropriation for the destruction of United States securities and stamps, which was included in the appropriation for labor and expenses of engraving and printing, could be used. Work was commenced under this decision June 15, with a force of about sixty persons specially employed for the purpose. At my suggestion a committee was appointed by the Secretary of the Treasury to verify the count of stamps after cancellation, and to certify to its correctness. The committee's certificate will be used as a voucher in the settlement of the accounts of the Commissioner of Internal Revenue. The number of stamps canceled by this force from June 15 to October 29 was 10,363,122, value $207,262.44, the average being about 100,000 stamps for each working day.

From the start the work was beset with difficulties. In anticipation of a large demand, 15,000 blank claims had been provided; but the supply was exhausted in a few days, and, as the appropriation for printing for the Department for the year was also exhausted, it was nearly three weeks before a further supply could be procured.

During this time over 2,000 letters of inquiry and requests for blanks accumulated, which could not be answered satisfactorily until the blanks were received.

On receipt of a further supply of blanks these letters were assorted and answered; but as the extra force employed had had, with few exceptions, no previous experience in clerical duty, the work could not be done as rapidly and efficiently as was desirable.

The letters received concerning redemption averaged for a considera-

ble time 200 per day, the total number received from July 1 to date being nearly 13,000.

Early in July the receipts of stamps became so heavy and the drain on the appropriation was so great that it was decided to limit the time in which stamps would be received for cancellation to July 31. This decision was promulgated in Circular No. 267, issued July 10, and was communicated, as all previous steps in the work had been, to the Associated Press, and by them to the various papers throughout the country.

Immediately after the issuance of this circular the receipts of stamps increased until they amounted to an average of about three hundred packages per day. These packages varied in size from envelopes containing a score only of stamps, to boxes of several hundred pounds, the largest package received weighing 750 pounds and containing over 100,000 stamped checks.

It was necessary that each package received should be opened and a count and record made of the contents. As this was done by inexperienced hands and in haste, claims enclosed in packages were in many cases overlooked, and errors in names and in numbering packages were made. These errors have been a constant source of trouble and correspondence, and have caused delay in many cases in answering letters of inquiry.

It was also impossible to make a proper record of the packages as fast as received, and the record of packages received prior to August 1 was not entirely completed until August 15. The bulk of the stamps received was so great that the halls of the Treasury building had to be utilized for their storage and watchmen to be employed for their protection.

Delay was also occasioned by the fact that but two persons who had had previous experience were available for the work. Owing to the change in the tax on tobacco, snuff, cigars, cigarettes, and special taxes which rendered necessary the return of all such stamps in collectors' hands, and the consolidation of internal-revenue districts, which necessitated the closing of nearly all collectors' accounts, the regular force employed in the stamp division was already fully employed, and hence could not be drawn upon for help to any considerable extent. All matters connected with the examination of claims and correspondence concerning them had therefore to be conducted by these two persons, and the counting of the stamps prior to their cancellation had also to be supervised by them until such time as others connected with the extra force could be trained to take charge of some portions of the work.

Much trouble was also caused by defective claims. About one-half of the claims received were returned for correction, many of them several times. In other cases claimants were written to repeatedly before the evidence required to complete their claims could be obtained.

To recapitulate, delays were caused by—

1. Lack of any specific appropriation to cover the expenses of the work.
2. A much larger demand for blank claims than was anticipated.
3. The fact that no sufficient force of trained clerks was available and the work had to be done to a considerable extent by inexperienced persons.
4. Lack of space in which to store and handle the large number of packages received.
5. Carelessness on the part of claimants in the preparation of their claims.

In this connection it seems proper to state that most of the trouble with claims is caused by the necessity of ascertaining the date on

which stamps presented are purchased from the Government, as under the provision of section 17 of the act of March 1, 1879, no allowance can be made for stamps unless they are presented for redemption within three years after their purchase from the Government or a Government "stamp agent." This provision made the vexatious Form 81 absolutely necessary.

The number of packages received from June 10 to July 31, inclusive, was 4,618, containing about 12,770,869 stamps, value $255,417.38.

Of this number there now remains on hand 1,698, containing 2,407,748 stamps of the value of $48,154.96. As nearly as can be ascertained, about 1,000,000 of these stamps were presented for cancellation and return. The number of packages received from August 1 to date is about 1,800, supposed to contain about 5,000,000 stamps, value $100,000. These cases have been recorded and numbered, and the claims for their redemption filed, but no action has been taken on them. The amount required for redeeming all these stamps received to date will be about $350,000.

Circulars No. 259, 265, and 267 are as follows:

[Circular No. 259.]

REDEMPTION OF INTERNAL-REVENUE CHECK AND PROPRIETARY STAMPS.

1883.
DEPARTMENT No. 46.
INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., April 19, 1883.

In view of the repeal, on and after July 1, 1883, of all taxes payable by check and proprietary stamps, the following statutory provisions governing the redemption of such stamps, and the regulations made in pursuance thereof, are published for the benefit of all concerned:

Section 3426, Revised Statutes of the United States, as amended March 1, 1879, provides that—

"The Commissioner of Internal Revenue may, upon receipt of satisfactory evidence of the facts, make allowance for or redeem such of the stamps issued under the provisions of this title, or of any internal-revenue act, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which, through mistake, may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected; and such allowance or redemption shall be made either by giving other stamps in lieu of the stamps so allowed for, or redeemed, or by refunding the amount or value to the owner thereof, deducting therefrom, in case of repayment, the percentage, if any, allowed to the purchaser thereof; but no allowance or redemption shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why the same cannot be so returned."

Section 17 of the act of March 1, 1879, provides—

"That claims for allowance on account of stamps arising under section 3426 of the Revised Statutes * * * may be allowed, if presented within three years after the purchase of said stamps from the Government, or a Government agent for the sale of stamps, and not otherwise."

REGULATIONS.

1. Check or proprietary stamps presented for redemption should be addressed to "The Commissioner of Internal Revenue, Washington, D. C.," and must be forwarded at the risk and expense of the consignor.

2. The stamps should be accompanied by a claim, on Form 81, copies of which form will be furnished upon application to this office.

3. Claims may be sworn to or affidavits made before any internal-revenue officer authorized to administer oaths, without fee. Any other person administering an oath or affirmation must show, by seal or certificate from the proper authority, that he is qualified to do so. An officer in signing a jurat should give the title of his office.

4. Check and general proprietary stamps will be redeemed at their face value, less 5 per centum; private-die proprietary stamps at their face value, less 5 or 10 per centum, according to the rate of commission allowed on their purchase. Stamps may be exchanged for other check or proprietary stamps of equal value until July 1, 1883.

5. In cases where stamped checks or drafts are presented which have been filled up and signed, satisfactory evidence must be furnished that they have never been issued

or used in any manner whatsoever. If they have been passed to the payee, or indorsed, the stamps have no redeemable value.

6. In cases where claims for redemption of *imprinted* stamps are allowed prior to July 1, 1883, the blanks upon which the stamps are printed will, in accordance with a long-established rule of this office, be destroyed. In the case of such claims allowed on or after July 1, 1883, the blanks will be destroyed, unless the claimant shall specially request their return. Upon receipt of such a request, the word "Redeemed" will be impressed on the check or draft in letters $\frac{3}{16}$ of an inch in size, and the blanks, with the stamps so canceled, will be returned to the claimant by registered mail, free of expense, unless he shall otherwise direct, in which latter case they will be returned at his expense. In cases of rejected claims, stamps are always returned to claimants.

7. In cases where an allowance is asked for stamps destroyed, the facts in the case should be submitted to this office, and special instructions as to the evidence required will be given.

8. Stamps will only be redeemed when presented by a *bona fide* owner, or a duly authorized agent or representative of such owner. When a claim is made by a person acting as agent, executor, receiver, or in any other representative capacity, the authority of the representative to so act must be shown.

9. In view of the limitation imposed by statute upon the presentation of claims for redemption of stamps, it will be necessary to submit evidence with each claim as to the date on which the stamps for which redemption is asked were purchased from the Commissioner of Internal Revenue or a "stamp agent." Stamps imprinted on checks are not sold by stamp agents, and it is often impracticable to ascertain when they were purchased from the Commissioner. In such cases, evidence may be furnished as to the date on which the stamps were imprinted on the blanks. Information as to the date of imprinting can usually be obtained from the stationer who printed the checks. Full instructions concerning the form of affidavit required are printed on Form 81.

10. Claims will be acted on, as nearly as possible, in the order of their receipt, and in all cases as soon after their receipt as the condition of the public business will permit.

GREEN B. RAUM,
Commissioner.

[Circular No. 265.—Supplemental to Circular No. 259.]

REDEMPTION AND CANCELLATION OF STAMPS IMPRINTED ON CHECKS, DRAFTS, ETC.

1883.
DEPARTMENT No. 71.
INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., June 1, 1883.

Since the issue of Circular No. 259, dated April 19, 1883, many inquiries have been received concerning the instructions in paragraph 6, which provide, in the case of claims for redemption of stamps imprinted on checks, drafts, &c., allowed on or after July 1, 1883, that the stamps may be canceled and the blanks returned to the consignors upon receipt of a special request for such cancellation and return.

In answer to these inquiries, and in order to facilitate the work of cancellation, the following amended instructions are issued:

Imprinted stamps may be presented for redemption and cancellation at once, instead of waiting until July first. Such of the stamps received as are redeemed in June will be canceled and the blanks returned, if possible, in time to reach the owners July first.

Stamped blanks may be presented in sheets or bound in books, and will be returned in the same condition. Blanks which have been compressed into blocks or pads must be separated before presentation.

The cancellation of stamps will be as follows (the words "Stamp Redeemed" being in red ink):

STAMP REDEEMED.

Requests for cancellation in any form other than that indicated above, or in any place other than this office cannot be considered.

Claims for redemption of imprinted stamps should be made on Form 81—"Revised April, 1883," copies of which will be furnished upon application. Care should be exercised in the preparation of claims, as stamps will in no case be canceled until the claim for their redemption has been examined and found to be satisfactory.

Cases will be taken up for examination in the order of their receipt. If the claim in any case is complete, the stamps accompanying it will be ordered canceled at once. If the claim is incomplete, and it becomes necessary to call for additional evidence, the case will be laid aside and no further action will be taken until the additional evidence is received.

WALTER EVANS,
Commissioner.

[Circular No. 267.]

MODIFYING CIRCULAR NO. 259 AND SUPPLEMENT THERETO.

1883.
DEPARTMENT No. 95.
INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., July 10, 1883.

In view of the fact that there was no specific appropriation made by Congress at its last session to meet the expense of the cancellation and return, after redemption, of stamps imprinted upon checks, drafts, &c., it becomes necessary to inform the public that such drafts, checks, and stamps will not be received for cancellation and return after redemption after the 31st day of July instant. All stamps imprinted upon drafts, checks, &c., received for redemption after that date, if redeemed, will be destroyed, together with the drafts or checks.

WALTER EVANS,
Commissioner.

This office has felt the full force of the enormous pressure of the work of cancelling and redeeming stamps. Parties sending in stamps, in many instances, imagined that the redemption was a cash transaction, wherein the money was given over the counter in exchange for stamps. Appreciating its importance to business men, the work on stamped checks sent in for cancellation and return has been vigorously pushed forward, and the greater portion of such check stamps have been imprinted and returned to owners.

Work on check stamps forwarded for redemption and destruction has also been energetically pressed, and the claims are being rapidly passed and forwarded to the Fifth Auditor of the Treasury for settlement. A large number of persons apparently unaware of the conditions prescribed in Circular No. 267 (although the utmost pains were taken to disseminate this circular through the newspaper press), sent in stamped checks for cancellation and return, after July 31, 1883, and are now anxious that this circular shall be modified so as to admit of their checks being imprinted and returned. It is, perhaps, a hardship that such persons should lose either the stamps or the checks thus forwarded, but the demand upon the appropriation of the Bureau of Engraving and Printing to pay the cost of this work has been so great, and that appropriation has been so depleted by this unexpected drain, that it is difficult to do otherwise than rigidly adhere to the requirements laid down in Circular No. 267. When the Chief of the Bureau of Engraving and Printing saw the dilemma in which this office was placed by the number of claims made under Circular No. 259, issued by my predecessor, and when it was found that the appropriation of $20,000 above referred to was not available to pay for carrying out its promise, to relieve the great embarrassment of this Bureau which would result from abandoning the position taken in that circular, owing to the lack of funds to carry out its provisions, he consented to do the work, the First Comptroller being of the opinion that it could be done and lawfully paid for by him.

I desire to express the very grateful thanks of this office to the Chief of that Bureau for this aid, which, while it was a great favor to this

Bureau, was also of special benefit to the public. It is sincerely hoped that Congress will not hesitate to supply any deficiency resulting from this action of the Bureau of Engraving and Printing by an additional appropriation.

MANUFACTURE OF PAPER.

During the fiscal year there was manufactured by the Fairchild Paper Company, of Boston, Mass., under contract entered into September 19, 1882, 423,436 pounds of paper for (printing) internal-revenue stamps. The rates paid were 10¾ cents per pound for vegetable-sized, and 11¾ cents per pound for animal-sized paper.

The contract with this company has been continued for the manufacture of such paper as may be required during the current fiscal year, and orders have been given to this date (October 23, 1883) for 332,938 pounds.

Animal-sized paper was used exclusively for check and proprietary stamps, and, owing to the repeal of the stamp duty on checks and proprietary articles, will be no longer required.

PRODUCTION OF STAMPS.

During the last fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, except stamps imprinted upon bank checks, which have been supplied by the Graphic Company of New York City, and stamps upon foil wrappers for tobacco, which have been printed by Jno. J. Crooke & Co., of New York.

The contract with the Graphic Company was closed June 15, by reason of the repeal of the tax on bank checks.

TOBACCO.

The collections from tobacco for the fiscal year ended June 30, 1883, were $42,104,249.79. In this amount are included taxes imposed upon imported manufactured tobacco, snuff, and cigars, in addition to customs duties, the taxes imposed on domestic manufactured tobacco, snuff, and cigars, the special taxes paid by manufacturers of tobacco, snuff, and cigars, the special taxes paid by dealers in leaf and dealers in manufactured tobacco, and it also includes the receipt of money for export stamps sold to exporters of tobacco.

The collections from the several sources above named for the last fiscal year are less than those of the fiscal year immediately preceding by the sum of $5,287,739.12.

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco, at 16 cents per pound	$17,860,455 34
Manufactured tobacco, at 8 cents per pound	4,275,947 19
Snuff, at 16 cents per pound	626,546 12
Snuff, at 8 cents per pound	109,476 70
Total for year ended June 30, 1883	22,872,425 35
Total for year ended June 30, 1882	25,812,392 84
Decrease in collections on tobacco and snuff	2,939,967 49

Of this decrease $2,897,339.44 was on chewing and smoking tobacco and $42,628.05 on snuff.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars taxed at $3 per thousand	$2,472,118 80
Cigars taxed at $6 per thousand	14,423,096 35
Cigarettes taxed at 50 cents per thousand	76,214 38
Cigarettes taxed at $1.75 per thousand	853,079 05
Cigarettes taxed at $3 per thousand	33 60
Cigarettes taxed at $6 per thousand	647 70
Total collections for year ended June 30, 1883	17,825,189 88
Total collections for year ended June 30, 1882	19,218,422 47
Decrease in collections from cigars and cigarettes	1,393,232 59

Of this decrease $1,350,637.22 was on cigars and $42,595.37 on cigarettes.

OTHER COLLECTIONS.

Receipts from export stamps sold year ended June 30, 1883	$876 00
Receipts from export stamps sold year ended June 30, 1882	6,554 40
Decrease in sale of export stamps	5,678 40
Dealers in manufactured tobacco in 1883, at $5	301,551 16
Dealers in manufactured tobacco in 1883, at $2.40	932,261 77
Total for year ended June 30, 1883	1,233,812 93
Total for year ended June 30, 1882	2,094,536 21
Decrease in collections from dealers in manufactured tobacco	860,723 28
Special taxes, manufacturers of tobacco in 1883, at $10	621 38
Special taxes, manufacturers of tobacco in 1883, at $6	5,076 50
Special taxes, manufacturers of cigars in 1883, at $10	11,255 16
Special taxes, manufacturers of cigars in 1883, at $6	85,643 84
Total collections for year ended June 30, 1883	102,596 88
Total collections for year ended June 30, 1882	152,622 14
Decrease special taxes, manufacturers of tobacco and cigars	50,025 26

Of this decrease $46,960.66 was on special taxes from manufacturers of cigars, and $3,064.60 from manufacturers of tobacco and snuff.

Special taxes, peddlers of tobacco, year ended June 30, 1883	$14,813 63
Special taxes, peddlers of tobacco, year ended June 30, 1882	22,875 22
Decrease in collections from peddlers of tobacco	8,061 59
Special taxes, leaf dealers, year ended June 30, 1883	54,535 12
Special taxes, leaf dealers, year ended June 30, 1882	84,585 63
Decrease in collections from leaf dealers	30,050 51

COMPARISON WITH PRECEDING YEAR.

The above statement shows that the collections made during the fiscal year ended June 30, 1883, were less than those made during the fiscal year ended June 30, 1882. The decreases were—

From specific taxes:	
Tobacco and snuff	$2,939,967 49
Cigars and cigarettes	1,393,232 59
From special taxes:	
Dealers in manufactured tobacco	860,723 28
Manufacturers of tobacco and cigars	50,025 26
Dealers in leaf tobacco	30,050 51
Peddlers of manufactured tobacco	8,061 59
From sales of export stamps	5,678 40
Total decrease of collections	$5,287,739 12

PRODUCTION OF MANUFACTURED TOBACCO, CIGARS, ETC.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1883, as shown from the several quantities removed for consumption on payment of tax, together with the quantities removed in bond for export, is as follows:

	Pounds.
Tobacco taxed at 16 cents per pound	111,627,846
Tobacco taxed at 8 cents per pound	53,449,340
Snuff taxed at 16 cents per pound	3,915,913
Snuff taxed at 8 cents per pound	1,368,459
Total quantity removed for consumption	170,361,558
Tobacco and snuff removed for exportation	10,951,755⅞
Total apparent production	181,313,313⅞
Total apparent product, year ended June 30, 1882	172,153,816
Total increase of production	9,159,497⅞

Of this increase 9,036,957 pounds were removed for consumption, and 122,540⅞ pounds were exported.

PRODUCTION OF CIGARS AND CIGARETTES.

Cigars and cheroots, taxed at $6 per thousand	2,403,849,392
Cigars and cheroots, taxed at $3 per thousand	824,039,600
Cigarettes, taxed at $1.75 per thousand	487,473,743
Cigarettes, taxed at 50 cents per thousand	152,428,760
Cigarettes, taxed at $6 per thousand	107,950
Cigarettes, taxed at $3 per thousand	11,200
Cigars removed in bond for export	2,773,375
Cigarettes removed in bond for export	76,888,060
Total product for fiscal year 1883	3,947,572,080
Total product for fiscal year 1882	3,662,973,076
Total increase of production	284,599,004

Of this increase 186,234,977 were cigars and 98,364,027 cigarettes.

IMPORTED CIGARS.

The cigars imported during the fiscal year ended June 30, 1883, as given by the Bureau of Statistics, were as follows:

	Pounds.
Aggregate in quantity	829,777
Of this quantity there were exported	55,584
Leaving to be withdrawn for consumption	774,193
Allowing 13½ pounds to the thousand, as the weight of imported cigars, the number would be	57,347,629
Number of cigars withdrawn in 1882	54,190,889
Increase in number of cigars for the fiscal year 1883	3,156,740

REVIEW OF THE TOBACCO TAX.

The act of March 3, 1883, reduced the rates of tax on all manufactured tobacco, snuff, and cigars one-half, and on cigarettes weighing not more than three pounds per thousand, to two-sevenths of the previous rate. The same act reduced all special taxes imposed upon manufacturers of and dealers in tobacco under various forms fully 50 per cent. These rates became operative on and after May 1, 1883, so that nearly all the special taxes for the last fiscal year were collected at the reduced rates. During the last two months of the fiscal year, the taxes on tobacco, snuff, and cigars were collected at the reduced rates. All changes and prospective changes in the tax laws disturb the normal

condition of trade. It is therefore impossible to tell, until a law has been in operation for a sufficient length of time to counteract the influence of changes which materially affect prices and stimulate or retard business operations, what will be its effect on the revenues.

Supposing the tobacco, snuff, cigars, and cigarettes had all been taxed at the present rates, the aggregate receipts would have been as follows:

170,361,558 pounds tobacco and snuff at 8 cents per pound	$13,628,924 64
3,227,888,992 cigars at $3 per thousand	9,683,666 97
119,150 cigarettes at $3 per thousand	357 45
639,902,503 cigarettes at 50 cents per thousand	319,951 25
Total receipts therefrom would have been	23,632,900 31
Actual receipts therefrom were	40,697,615 23
Difference would be	17,064,714 92

At the old rates the aggregate receipts on the same quantity of tobacco and snuff, and numbers of cigars and cigarettes, would have been $47,745,727.50, and the difference would have been $24,112,827.19 more than at the present rates of tax thereon.

The actual receipts from special taxes were $1,405,758.56. Had the old rates continued the same number of persons employed in the different kinds of business would have paid special taxes aggregating $2,525,999.73, or $1,120,241.17 more than were paid.

These figures show that the reduction of tax rates made by the act of March 3, 1883, will, on the basis of last year's business, cause a reduction of revenue from tobacco during the next fiscal year of at least twenty-five million dollars.

STATEMENT showing the PRODUCTION of CIGARS and CIGARETTES by STATES and TERRITORIES for the year ended December 31, 1882.

States and Territories.	Number of accounts reported.	Number of pounds of leaf used in the manufacture of cigars.	Number of cigars reported manufactured.	Number of cigarettes reported manufactured.	Number of accounts in which deficiencies were found.	Number of cigars apparently deficient in production and cigar accounts.	Tax on cigars apparently deficient.	Apparent deficiencies in stamp accounts.
Alabama	31	45,260	1,684,775	.....	12	122,545	.....	$215 25
Arkansas	14	26,340	1,269,635	.....	.....	.....	.....	.....
California	296	3,555,575	156,829,968	4,050,650	12	220,605	$1,323 63	.....
Colorado	42	36,810	1,509,815	.....	2	19,940	119 64	13 98
Connecticut	305	719,151	29,768,159	.....	19	126,590	759 54	152 80
Dakota	25	14,954	1,501,736	.....	5	9,860	59 16	511 80
Delaware	41	101,861	4,947,222	.....	.....	.....	.....	.....
Florida	131	970,016	42,037,658	241,410	22	734,455	4,406 73	.....
Georgia	33	67,228	3,210,930	.....	16	431,795	2,590 77	12 90
Illinois	1,153	3,712,885	160,068,150	981,000	100	982,956	5,897 73	1 80
Indiana	417	1,149,291	48,555,736	.....	70	560,312	3,361 87	7 00
Iowa	282	904,404	39,028,046	.....	55	727,380	4,364 28	16 40
Kansas	119	317,527	13,560,756	.....	2	4,810	28 86	.....
Kentucky	234	830,650	35,229,036	.....	25	258,386	1,550 32	9 50
Louisiana	137	923,066	24,859,505	7,630,918	22	166,360	998 16	133 70
Maine	55	95,042	4,393,075	.....	2	28,310	169 86	.....
Maryland	695	2,163,609	90,502,758	30,512,095	66	277,407	1,664 44	37 20
Massachusetts	525	1,862,908	76,235,093	1,755,955	40	428,318	2,569 91	11 10
Michigan	512	2,256,517	91,272,120	.....	70	1,316,529	7,899 17	12 70
Minnesota	107	543,264	23,020,528	.....	26	161,160	966 96	196 80
Mississippi	2	586	23,850	.....	.....	.....	.....	.....
Missouri	551	1,434,432	63,818,923	.....	54	235,734	1,414 40	111 60
Montana	4	2,425	102,350	.....	.....	.....	.....	.....
Nebraska	72	156,128	7,103,105	.....	18	166,425	998 55	18 60
Nevada	1	631	19,650	.....	1	5,590	33 54	.....
New Hampshire	41	67,295	2,985,242	445,100	1	300	1 80	.....
New Jersey	708	1,429,125	61,723,509	.....	87	545,605	3,273 63	208 10
New York	3,898	26,294,618	1,072,385,970	444,092,867	151	1,492,099	8 952 59	38 10

STATEMENT showing the PRODUCTION of CIGARS and CIGARETTES, &c., for the year ended December 31, 1882—Continued.

States and Territories.	Number of accounts reported.	Number of pounds of leaf used in the manufacture of cigars.	Number of cigars reported manufactured.	Number of cigarettes reported manufactured.	Number of accounts in which deficiencies were found.	Number of cigars apparently deficient in production and cigar accounts.	Tax on cigars apparently deficient.	Apparent deficiencies in stamp accounts.
North Carolina	21	97, 690	2, 768, 475	18, 159, 260	21	15, 220	$91 32	$5 40
Ohio	1, 471	6, 364, 601	277, 386, 485	1, 259, 820	107	983, 795	5, 902 77	687 00
Oregon	9	20, 387	83, 285	.....	3	18, 460	110 76	.....
Pennsylvania	3, 838	13, 664, 144	623, 846, 832	682, 710	127	731, 822	4, 390 93	58 00
Rhode Island	67	180, 191	8, 220, 218	.....	1	4, 131	24 79	.....
South Carolina	20	27, 154	1, 158, 390	.....	8	24, 117	144 70	94 60
Tennessee	33	82, 696	3, 695, 245	.....	16	466, 380	2, 798 28	7 80
Texas	66	101, 941	4, 234, 019	238, 600	14	75, 040	450 24	12 60
Utah	1	5, 906	235, 350	.....	.....	.....	.....	.....
Vermont	20	65, 561	2, 951, 955	.....	3	6, 770	40 62	.....
Virginia	160	788, 888	24, 276, 884	88, 722, 350	19	170, 040	1, 020 24	2 40
Washington	3	69	3, 700	.....	.....	.....	.....	.....
West Virginia	105	748, 238	37, 451, 775	.....	3	13, 320	79 92	473 40
Wisconsin	418	1, 696, 336	73, 901, 039	.....	31	199, 126	1, 194 76	82 30
Total	16, 663	73, 525, 401	3, 117, 860, 952	598, 772, 735	1, 231	11, 731, 692	69, 651 87	3, 132 83

RECAPITULATION.

Number of accounts reported	16, 663
Number of pounds of tobacco used	73, 525, 401
Number of cigars reported manufactured	3, 117, 860, 952
Number of cigarettes reported manufactured	598, 772, 735
Number of accounts in which deficiencies were found	1, 231
Number of cigars apparently deficient	11, 731, 692
Tax on cigars apparently deficient	$69, 651 87
Apparent deficiency in stamps	$3, 132 83

COMPARATIVE STATEMENT showing the RECEIPTS from MANUFACTURED TOBACCO, SNUFF, CIGARS, CIGARETTES, and SPECIAL TAXES relating to the MANUFACTURE and SALE of TOBACCO, for the six months ended September 30, 1882 *and* 1883, *respectively.*

	April.		May.		June.	
	1882.	1883.	1882.	1883.	1882.	1883.
Tobacco	$1, 923, 902 67	$744, 730 79	$2, 147, 035 85	$2, 962, 844 77	$2, 091, 071 46	$1, 315, 546 29
Snuff	66, 230 76	26, 477 86	59, 055 45	76, 586 46	57, 099 99	32, 890 24
Cigars	1, 411, 577 79	651, 983 43	1, 557, 832 79	1, 569, 751 79	1, 584, 310 01	904, 383 67
Cigarettes	68, 833 60	51, 712 99	75, 898 46	43, 968 25	100, 044 17	32, 279 73
Special taxes relating to tobacco.	792, 548 00	486, 022 88	1, 130, 094 36	537, 971 16	107, 800 33	59, 170 60
Total	4, 263, 092 82	1, 960, 927 95	4, 969, 916 91	5, 191, 122 43	3, 940, 325 96	2, 344, 270 53

	July.		August.		September.	
	1882.	1883.	1882.	1883.	1882.	1883.
Tobacco	$2, 042, 033 52	$977, 398 40	$2, 471, 533 79	$1, 161, 126 84	$2, 364, 360 05	$1, 263, 881 19
Snuff	56, 911 41	33, 775 01	73, 721 72	36, 840 17	81, 302 98	40, 393 13
Cigars	1, 560, 330 40	854, 501 43	1, 803, 482 68	959, 259 17	1, 786, 633 31	926, 476 11
Cigarettes	95, 893 27	28, 554 08	109, 788 50	40, 423 49	93, 483 07	41, 350 64
Special taxes relating to tobacco.	60, 431 29	35, 185 90	51, 332 27	29, 617 56	51, 880 35	28, 737 31
Total	3, 815, 599 89	1, 929, 414 82	4, 509, 858 96	2, 227, 267 23	4, 377, 659 76	2, 300, 838 38

From the above statement it appears that the receipts from the various sources relating to manufactured tobacco, snuff, cigars, &c., for the six months ended September 30, 1882, were $25,876,454.30, and for the corresponding period in 1883 $15,953,841.34, showing a decrease of $9,922,612.96, or 38 per cent.

STATEMENT of the NUMBER of TOBACCO FACTORIES in each STATE, the AGGREGATE QUANTITIES of LEAF TOBACCO and OTHER MATERIALS USED, and the AGGREGATE QUANTITIES of the DIFFERENT KINDS of MANUFACTURED TOBACCO PRODUCED during the calendar year ended December 31, 1882, *and OTHER STATISTICS, as shown by the REPORTS MADE to THIS OFFICE on FORM No.* 146, *by the INTERNAL REVENUE COLLECTORS.*

States and Territories.	Number of factories.	Leaf tobacco and other materials used in manufacturing tobacco and snuff.								Tobacco and snuff produced and in process of production.		
		Leaf used.	Scraps used.	Stems used.	Licorice used.	Sugar used.	Other materials used.	Tobacco in process.	Total materials used.	Plug made.	Fine-cut made.	Smoking made.
		Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Arizona	1	1,607	191	.....	.....	.....	.....	782½	2,580½	.....	.....	1,681¼
Arkansas	7	66,735	1,866	.....	2,346	7,430	557	6,432	85,366	56,909½	.....	2,476
California	9	729,422½	8,598⅞	.....	52,735	63,160	10,000	30,136	894,052⅜	614,829	.....	56,634¼
Connecticut	2	.....	528	.....	.....	.....	.....	1,155	1,683	.....	.....	528
Delaware	1	1,414,564	.....	59,835	.....	.....	.....	255,928	1,730,327	.....	.....	.....
Georgia	7	37,373	1,837	1,031	1,111	1,967	808	1,160	45,287	34,712	.....	.....
Illinois	20	9,700,453	422,491	404,066	843,938	1,391,094½	484,997½	310,067½	13,557,107½	4,700,334	2,311,929⅛	4,186,303⅜
Indiana	8	40,126½	18,941	.....	892	1,707	398	526	62,590½	37,457¾	.....	15,524¾
Iowa	3	231,743	7,239	32,426	3,439	3,716	5,430	25,371	309,364	.....	21,530	262,756
Kansas	1	51,380	1,131	.....	163	305	37	1,580	54,596	34,207	.....	9,043½
Kentucky	59	9,607,654½	104,547	.....	1,286,990	1,162,054	561,314	202,694½	12,925,254	8,087,047	1,062,189½	1,105,329⅞
Louisiana	42	2,519,755	4,390	.....	20,690	7,239	2,571	43,290⅛	2,597,935⅛	20,591	1,574,806½	265,496½
Maryland	11	3,466,941	722,160	1,668,410½	55,616½	86,353½	141,434	635,331½	6,776,247	8,481½	140,941	4,911,893¾
Massachusetts	10	495,006	10,414	7,771	59,834	57,233	15,085½	138,730½	784,074	444,163½	.....	10,133½
Michigan	7	4,197,850	132,306	15,405	245,503	541,640	335,406	369,265	5,837,375	.....	2,204,696⅜	3,086,584⅜
Minnesota	1	350	.....	.....	.....	.....	.....	.....	350	.....	.....	350
Missouri	57	18,592,772½	461,186½	945,620¾	2,370,908	1,868,032½	619,510¼	473,350½	25,331,381	15,606,770¾	239,731¾	4,066,021
New Jersey	13	19,631,871¾	391,089	518,710	2,188,889	1,905,720	1,088,501¾	2,070,450¼	27,795,231¾	14,019,405½	2,541,137	2,975,070
New York	74	13,568,018	581,275	189,283	892,576¼	903,000	741,520¾	886,888⅝	17,762,561⅝	4,121,296½	3,528,956½	6,497,820⅝
North Carolina*	167	16,204,437½	221,166½	360,981	326,150½	127,001	363,705¼	726,472¾	18,329,914½	7,112,471	.....	4,628,592¾
Ohio	33	6,695,966½	124,813	393,916	777,069	897,936	284,768	448,493¼	9,622,961¾	3,955,550½	1,351,738	2,620,523¼
Pennsylvania	31	3,058,031	216,737¾	27,994	23,168	16,931½	31,446½	203,973	3,578,281¾	44,298	78,653½	2,043,630⅜
South Carolina	0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tennessee	27	811,143	3,224	.....	36,399½	20,482	1,232½	8,200	880,681	623,508½	.....	20,764¾
Texas	4	7,886½	.....	.....	.....	20	1¼	.....	7,907¾	.....	.....	7,667¼
Virginia	164	43,678,725½	255,865¾	36,082	2,396,099	1,998,251	1,863,340½	733,372⅜	50,961,736⅛	36,500,299	.....	1,158,951¾
West Virginia	8	56,832	316,182	.....	1,278½	3,537	34	2,102	379,965½	15,350	.....	324,787
Wisconsin	7	3,826,839	53,595	592,770	67,544	192,290	88,388	106,875	4,928,301	3,580	735,464½	3,801,462½
Total	774	158,693,483¾	4,061,774⅜	5,254,301¼	11,653,339¼	11,257,100	6,640,486¾	7,682,627¾	205,243,112⅛	96,041,262	15,791,773¾	42,060,026⅜

* The above returns from North Carolina are not perfect on account of the corrections not being received in time.

STATEMENT of the NUMBER of TOBACCO FACTORIES in EACH STATE, &c.—Continued.

States and Territories.	Number of factories.	Tobacco and snuff produced and in process of production.				Scraps taken out.	Stems taken out.	Loss—dirt, &c.	Total.	Excess.	Tobacco on hand January 1, 1882.	Excess.
		Snuff made.	Total made.	In process January 1, 1883.	Total product.							
		Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Arizona	1	.....	1,681¼	50	1,731¼	.....	402	447¼	849¼	.....	.....	.....
Arkansas	7	.....	59,385½	8,436	67,821½	.....	15,788	1,756½	17,544½	.....	42,225	49½
California	9	.....	671,463¼	66,106	737,569¼	9,920	122,730	23,990	156,640	156⅞	.....	.....
Connecticut	2	.....	528	1,155	1,683	.....	.....	.....	.....	.....	530	.....
Delaware	1	1,478,162	1,478,162	252,165	1,730,327	.....	.....	.....	.....	.....	98,838¾	¾
Georgia	7	.....	34,712	2,619	37,331	7	7,534	423	7,964	8	49,704	27
Illinois	20	53,134	11,251,700½	397,392	11,649,092½	310,865	1,560,270	114,939	1,986,074	78,059	439,254¼	11
Indiana	8	.....	52,982½	.....	52,982½	500	6,473¾	2,687¾	9,661½	53½	14,208¾	.....
Iowa	3	.....	284,286	24,120	308,406	.....	.....	958	958	.....	16,630	.....
Kansas	1	.....	43,250½	1,248	44,498½	.....	9,069	1,028½	10,097½	.....	14,026	.....
Kentucky	59	.....	10,254,566⅜	222,229¾	10,476,796⅛	123,024½	2,325,093½	129,720½	2,577,838½	129,380⅝	574,450½	1,213
Louisiana	42	49,901	1,910,795	41,764¼	1,952,559¼	549	587,245⅞	69,201	656,995⅞	11,620	227,201¼	5,443¾
Maryland	11	476,881⅞	5,538,198⅛	655,344	6,193,542⅛	439½	530	654,536⅛	655,505⅝	72,800¾	398,986	8,230⅛
Massachusetts	10	57,003⅜	511,300⅜	134,418	645,718⅜	954	103,904	37,405¼	142,263¼	3,907⅝	3,431¼	.....
Michigan	7	.....	5,291,280¾	317,741½	5,609,022¼	76,737	325,979	82,006⅞	484,722⅞	256,370⅛	2,223	.....
Minnesota	1	.....	350	.....	350	.....	.....	.....	.....	.....	1,274	.....
Missouri	57	49,857¾	19,962,381¼	771,457½	20,733,838¾	269,247	4,020,679¼	349,315⅝	4,639,241⅞	41,699⅝	1,532,812	12,992½
New Jersey	10	1,886,901⅜	21,422,513⅞	2,256,028⅝	23,678,542½	3,842	4,146,705	171,551¾	4,322,098¾	205,409½	15,060⅞	.....
New York	74	121,091⅜	14,269,165	907,674⅝	15,176,839⅝	64,790½	2,440,266¼	203,566½	2,708,623¼	122,901¼	145,425⅝	561¾
North Carolina*	167	46,766⅝	11,787,830⅜	2,103,121¾	13,890,952⅛	506,877⅝	2,626,860¼	1,315,480½	4,449,218⅜	10,256	4,514,078⅜	6,414½
Ohio	33	17,365¼	7,945,177	579,687¼	8,524,864¼	55,539	1,035,211½	69,935	1,160,685½	62,558	496,469	4
Pennsylvania	31	770,638⅜	2,937,220¼	204,428½	3,141,648¾	1,648	151,440	311,550⅜	464,638⅜	27,505⅜	110,803⅝	117½
South Carolina	0	.....	.....	.....	.....	.....	.....	.....	.....	.....	30,274	.....
Tennessee	27	.....	644,273¼	12,676	656,949¼	5,311	193,213⅝	25,374⅝	223,899¼	167½	385,778½	803⅛
Texas	4	62⅝	7,729⅞	.....	7,729⅞	.....	.....	156⅝	156⅝	.....	.....	.....
Virginia	164	11,979	37,671,229¾	748,616½	38,419,846¼	1,666,456¾	8,871,696½	2,010,648¼	12,548,801½	6,911⅝	9,989,335½	6,066½
West Virginia	8	.....	340,137	1,818	341,955	15	14,425½	23,570	38,010½	.....	6,851	.....
Wisconsin	7	3,119	4,543,626	155,197	4,698,823	.....	745½	229,769½	230,515	1,037	22,271	3⅜
Total	774	5,022,863⅝	158,915,925¾	9,865,494⅞	168,781,420⅛	3,096,722⅞	28,566,262½	5,830,016½	37,493,001⅞	1,030,295⅜	19,132,142¼	41,938⅜

* The above returns from North Carolina are not perfect on account of the corrections not being received in time.

STATEMENT of the NUMBER of TOBACCO FACTORIES in EACH STATE, &c.—Continued.

States and Territories.	Number of factories.	Total tobacco to be accounted for.	Unsold, January 1, 1883.	Exported.	Burned, stolen, destroyed.	Sold.	Stamps required.	Leaf on hand.	Scraps on hand.	Stems on hand.	Stamps on hand.
		Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*		*Pounds.*	*Pounds.*	*Pounds.*	
Arizona	1	1,681¼	.....	.....	.....	1,681¼	$269 00	.....	.....	907	.....
Arkansas	7	101,660	29,897¾	.....	36¾	71,725½	11,476 08	11,598	805	4,249	$43 12
California	9	671,463¼	317,088	7,125	.....	347,250¼	55,560 04	182,311	3,293	25,500	.....
Connecticut	2	1,058	606	.....	.....	452	72 32	.....	3,770	.....	.....
Delaware	1	1,577,001	84,437¾	.....	.....	1,492,563¾	238,810 20	1,589,110	.....	101,962	12,289 09
Georgia	7	84,443	44,551	.....	137	39,755	6,360 80	3,566	514	1,500	15 68
Illinois	20	11,690,965¾	797,089½	208,674	2,338¾	10,682,863½	1,709,258 16	2,834,042	525,567½	696,970	5,289 54
Indiana	8	67,191¾	12,366	.....	8½	54,816¾	8,770 68	5,832	5,143	.....	138 80
Iowa	3	300,916	21,384	.....	.....	279,532	44,725 12	17,473	944	2,905	.....
Kansas	1	57,276½	15,320	.....	.....	41,956½	6,713 04	15,960	.....	.....	.....
Kentucky	59	10,830,229⅞	712,325⅞	2,390	4,903	10,110,610⅝	1,617,697 70	1,700,850	90,197	155,817	3,716 38
Louisiana	42	2,143,440	235,074¼	1,766	28,372½	1,878,227½	300,516 40	578,455	3,798	4,639	573 02
Maryland	11	5,945,414¼	464,279⅝	19,050	3,970½	5,458,114⅛	873,298 26	2,184,305	365,544	468,312	6,881 50
Massachusetts	10	514,731⅝	4,043	7,883	.....	502,805¾	80,448 92	137,424	6,144	104,613	320 60
Michigan	7	5,293,503¾	10,709⅜	1,790	1,625	5,279,379⅜	844,700 70	1,398,186	423,878	128,084	4,599 06
Minnesota	1	1,624	689¼	.....	.....	934¾	149 56	.....	.....	.....	26 44
Missouri	57	21,508,185¾	1,805,006⅝	1,520	26,709	19,674,950⅛	3,147,992 02	3,204,266	88,961	110,640	8,984 83
New Jersey	13	21,437,574¾	24,260	103,258	103	21,309,953¾	3,409,592 60	3,496,232	595,957	836,471	6,671 37
New York	74	14,415,152¼	162,742¼	673,542⅞	133¾	13,578,733⅜	2,172,597 34	5,546,790	368,756	251,843	25,122 97
North Carolina*	167	16,308,323¼	4,028,507½	77,159¼	165,638⅝	12,037,017⅞	1,925,922 86	1,333,612	144,711	1,976,607	4,577 67
Ohio	33	8,441,650	492,513⅝	95	11,691	7,937,350⅜	1,269,976 06	1,536,664	106,955	710,203	3,260 02
Pennsylvania	31	3,048,141⅜	102,406⅝	4,453	84⅜	2,941,197⅜	470,591 58	636,487	84,290	10,002	1,575 07
South Carolina	0	30,274	15,516	.....	.....	14,758	2,361 28	236	1,525	13,435	218 56
Tennessee	27	1,030,854⅞	418,191⅞	.....	1,919¼	610,743¾	97,719 00	93,923	11,272	161,570	405 04
Texas	4	7,729⅞	299¾	.....	.....	7,430⅛	1,188 82	1,239	.....	.....	28 40
Virginia	164	47,666,631¾	8,961,776⅜	8,484,470½	443,957⅜	29,776,427½	4,764,228 40	3,406,090	1,072,200	2,800,457	5,355 50
West Virginia	8	346,988	40,806½	.....	.....	306,181½	48,989 04	19,105	86,104	3,000	.....
Wisconsin	7	4,565,900⅜	34,815½	.....	48⅛	4,531,036¾	724,965 88	1,762,329	13,196	211,478	4,618 55
Total	774	178,090,006⅜	18,836,703½	9,593,176⅝	691,676½	148,968,449⅛	23,834,951 86	31,696,085	4,003,524½	8,781,164	94,711 21

* The above returns from North Carolina are not perfect, on account of the corrections not being received in time.

DIRECT TAX.

I desire to call attention to the subject of the direct tax; and with a view of making some suggestions regarding the balance uncollected, I have the honor to report somewhat in detail regarding it.

The subject, I know, is not a new one, but it was left, many years ago, in some portions of the country, in so unsettled and unfinished a condition that even at this remote period there are complications and complex questions arising in connection with it which this office is called upon to consider; and my attention is directed to the fact that many were called upon to pay the tax, and many adjacent and in close proximity to them were not and have not been called upon to pay the amount charged against them. The amount uncollected exceeds three millions of dollars, as will be seen from the subjoined statements which I herewith submit, showing the amount apportioned to each State, Territory, and the District of Columbia under the act of Congress approved August 5, 1861, also showing the amount paid and unpaid in each, the amount realized from sales of lands for non-payment of the direct taxes charged against them, under the act of Congress approved June 7, 1862, and from resales or sales of lands which were bid in by the tax-commissioners and the titles to which became vested in the United States.

State or Territory.	Quota.	15 per cent. deduction.	Amount due after deducting 15 per cent.	Total paid.	Amount unpaid.	Remarks.
Maine	$420,826 00	$63,123 90	$357,702 10	$357,702 10	.....	
New Hampshire	218,406 66⅔	32,761 00	185,645 66⅔	185,645 67	.....	
Vermont	211,068 00	31,660 20	179,407 80	179,407 80	.....	
Massachusetts	824,581 33⅓	123,687 20	700,894 13⅓	700,894 14	.....	
Rhode Island	116,963 66⅔	17,544 55	99,419 11⅔	99,419 11	.....	
Connecticut	308,214 00	46,232 10	261,981 90	261,981 90	.....	
New York	2,603,918 66⅔	390,587 80	2,213,330 86⅔	2,213,330 86	.....	
New Jersey	450,134 00	67,520 10	382,613 90	382,614 83*	.....	*93 cents excess.
Pennsylvania	1,946,719 33⅓	292,007 90	1,654,711 43⅓	1,654,711 43	.....	
Delaware	74,683 33⅓	.....	.....	70,332 83	$4,350 50	See act of Congress approved Feb. 21, 1868.
Maryland	436,823 33⅓	65,523 50	371,299 83⅓	371,299 83	.....	
Ohio	1,567,089 33⅓	235,063 40	1,332,025 93⅓	1,332,025 93	.....	
Kentucky	713,695 33⅓	107,054 30	606,641 03	606,641 03	.....	
Indiana	904,875 33⅓	135,731 30	769,144 03⅓	769,144 03	.....	
Illinois	1,146,551 33⅓	171,982 70	974,568 63⅓	974,568 63	.....	
Missouri	761,127 33⅓	114,169 10	646,958 23⅓	646,958 23	.....	See act of Congress approved July 17, 1862.
Kansas	71,743 33⅓	.....	.....	9,360 82	62,382 51	
Michigan	501,763 33⅓	75,264 50	426,498 83⅓	426,498 83	.....	
Wisconsin	519,688 66⅔	39,346 43	480,342 43⅔	272,657 08	207,685 36	
Iowa	452,088 00	67,813 20	384,274 80	384,274 80	.....	
Minnesota	108,524 00	16,278 60	92,245 40	92,245 40	.....	
Nebraska	19,312 00	.....	.....	.....	19,312 00	See act of Congress approved July 1, 1862.
California	254,538 66⅔	.....	.....	247,445 41	7,093 26	
Oregon	35,140 66⅔	.....	.....	.....	35,140 66⅔	
New Mexico	62,648 00	.....	.....	.....	62,648 00	See act of Congress approved July 1, 1862.
Utah	26,982 00	.....	.....	.....	26,982 00	
Washington Ter.	7,755 33⅓	.....	.....	4,268 16	3,487 17	
Nevada	4,592 66⅔	.....	.....	4,592 33	34	
Colorado	22,905 33⅓	.....	.....	.....	22,905 33⅓	
Dakota	3,241 33⅓	.....	.....	.....	3,241 33⅓	See act of Congress approved Feb. 25, 1863.
District of Columbia.	49,437 33⅓	.....	.....	49,437 33	.....	See act of Congress approved July 1, 1864.
West Virginia	208,479 65	27,172 72	181,306 93	153,978 75	.....	See act of Congress approved Feb. 25, 1867.
Total	15,054,517 31⅔	2,120,524 50	12,301,013 00	12,451,437 26	455,228 47⅓	

As there were special provisions of law governing the proceedings in the eleven late insurrectionary States, requiring different headings in a tabulated statement, I submit a separate table for those States:

State.	Quota.	Tax collected.	Tax uncollected.	Proceeds from sales for non-payment of taxes, including amounts bid in excess of taxes.	Purchase-money refunded.	Balance of proceeds from sales.
Virginia	$937,550 66⅔					
Deduct West Virginia	208,479 65					
Balance	729,071 01⅔	$442,571 64	$286,499 37	$113,855 57	$76,781 68	$37,073 89
North Carolina	576,194 66⅔	377,452 60	198,742 06	.....	.....	.....
South Carolina	363,570 66⅔	210,789 31	152,781 35	28,232 29	.....	28,232 29
Georgia	584,367 33⅓	82,427 47	501,939 86	.....	.....	.....
Florida	77,522 66⅔	6,495 28	71,027 38	56,999 23	16,520 37	40,478 86
Alabama	529,313 33⅓	.....	529,313 33⅓	.....	.....	.....
Mississippi	413,084 66⅔	69,584 55	343,500 12	.....	.....	.....
Louisiana	385,886 66⅔	314,500 83	71,385 83	.....	.....	.....
Texas	355,106 66⅔	180,841 50	174,265 16	.....	.....	.....
Tennessee	669,498 00	381,534 57	287,963 43	123,097 00	47,559 35	75,537 65
Arkansas	261,886 00	154,199 28	107,686 72	56,865 00	40,483 45	16,021 55
Total	4,945,501 68⅓	2,220,397 03	2,725,104 61⅓	379,049 09	181,704 85	197,344 24

Congress, by acts approved July 1, 1862, and February 25, 1863, provided that the amounts apportioned to the then Territories of Nebraska, New Mexico, and Dakota, should be deducted from appropriations made by Congress for specified expenses of said Territories, but through some inadvertence those Territories were not credited with their respective quotas, except a part to Nebraska, amounting to $4,281.60.

The appropriations from which the quotas of Nebraska and New Mexico were to be deducted were not all used; sufficient portions thereof seem to have been unused to satisfy the amounts apportioned to each, but have been carried to the surplus fund, which necessitates legislation by Congress to make them available.

The appropriation from which the quota of Dakota was to have been deducted appears to have been used, without crediting that Territory with any part of its quota; so that the entire amount apportioned to the three Territories named continues charged to them.

The amount remaining unpaid, as represented upon the first table, is ..	$455,228 47
The amount remaining uncollected in the eleven late insurrectionary States is	2,725,104 61
Total balance uncollected in all the States and Territories	3,180,333 08

Under the provisions of the act of Congress approved June 7, 1862, and the several amendments thereto, the *lands* in the eleven late insurrectionary States were charged with the direct tax apportioned to each of said States, under the act of August 5, 1861, and tax-commissioners were appointed in each of those States to assess and to collect said tax.

The tax-commissioners sold lands for non-payment of direct taxes in the States of Virginia, South Carolina, Florida, Tennessee, and Arkansas, and they struck off quite a quantity of lands in each of those States, except Arkansas, for the United States. The surplus proceeds

from sales, after deducting purchase-money refunded and the taxes, &c., chargeable, are as follows:

In Virginia	$37,082 24
In South Carolina, not including the second sales	24,754 43
In Florida	35,478 86
In Tennessee	79,605 75
In Arkansas	14,376 92
Total	191,298 20
The proceeds in South Carolina under headings of resales	288,880 74
Total surplus, including second sales in South Carolina	480,178 94

The sales in Virginia occurred only in the counties of Alexandria, Accomack, and Northampton.

The sales in South Carolina occurred only in the parishes of Saint Helena and Saint Luke, upon the Sea Islands.

The sales in Florida occurred only at Saint Augustine and Fernandina.

The sales in Tennessee occurred only at Memphis.

The sales in Arkansas occurred only at Little Rock.

The records indicate that the direct-tax commissioners made assessments in about one-half of the counties in the eleven late insurrectionary States, and that they made collections in each of those States except Alabama.

The tax-commissioners were engaged in making assessments and collections in those States until Congress, by an act approved July 28, 1866, authorized a suspension of further collections in the eleven States referred to until January 1, 1868, and by act of Congress approved July 23, 1868, the suspension was further continued until January 1, 1869, since which date collections have not been resumed, nor has Congress taken any action further suspending the same. Congress did, however, provide, by an act approved March 26, 1867, section 3, "that the Secretary of the Treasury is hereby authorized and required to discontinue the employment of any officer or person employed under the acts for the collection of direct taxes in insurrectionary districts within the United States, whenever, in his judgment, their service is no longer needed; and he is hereby authorized to devolve upon any officer or officers of internal revenue in said districts any portion of the duties imposed by said acts, who shall perform such duties without additional compensation."

In regard to the other States which had not assumed the payment of the direct tax, Congress provided, by an act approved June 30, 1864, section 47, as follows: "That the officers who may be appointed under this act, except within those districts within any State or Territory which have been, or may be, otherwise especially provided for by law, shall be, and hereby are, authorized, in all cases where the payment of such tax shall not have been assumed by the State, to perform all the duties relating to or regarding the assessment and collection of any direct tax imposed or which may be imposed by law."

The services of the direct-tax commissioners and their employés in the eleven insurrectionary States were discontinued, and the duties necessary to be performed, such as taking charge of lands which had been acquired by the United States under the direct-tax laws, &c., have been devolved upon officers of internal revenue.

The act of August 5, 1861, provides for an *annual* direct tax of $20,000,000, and apportioned the same to the different States, Territo-

ries, and the District of Columbia, but subsequent legislation limited it to one levy.

This act, in section 53, provides that any State, Territory, or District may assume and pay its quota, in its own way, by and through its own officers; and that if any State, Territory, or the District of Columbia shall give notice, by the governor or other proper officer thereof, to the Secretary of the Treasury of the United States, on or before the second Tuesday of February next thereafter, of its intention to assume and pay, or to assess, collect, and pay into the Treasury of the United States, the direct tax imposed by this act, said State, Territory, or District shall be entitled to a deduction of fifteen per centum on such portion of its quota as shall have been actually paid into the Treasury of the United States on or before the last day of June in the year to which such payment relates, and of ten per centum on such part or parts of its quota as shall have been actually paid into the Treasury of the United States on or before the last day of September in the year to which such payment relates. The same section also provides that the amount apportioned to any State, Territory, or the District of Columbia may be paid in whole or in part by the release of such State, Territory, or District to the United States of "any liquidated and determined claim of such State, Territory, or District of equal amount against the United States," and that in such release the same abatement shall be allowed as would be allowed in case of payment of the direct tax in money.

A subsequent act, approved May 13, 1862, extends the provisions of section 53, above referred to, to war claims which may be presented on or before the 30th of July, 1862.

Section 52 of the act of August 5, 1861, provides for the collection of the direct tax, in case a State or Territory is in actual rebellion, &c., as soon as the authority of the United States therein is re-established.

Most of the States, and the District of Columbia, except the eleven insurrectionary States, assumed and paid the amounts apportioned to them.

By an act approved June 7, 1862, Congress provided for the collection of the direct tax apportioned to the insurrectionary States by and through United States direct-tax commissioners.

Sections 1 and 2 of that act provide that the direct tax shall be charged against each and every parcel of land in those States (not exempt by the laws of the State or of the United States), and that said tax, together with a penalty of fifty per centum, shall become a lien thereon, without any other or further proceeding whatever.

There are sixteen "school-farms" in South Carolina still owned by the United States and rented from year to year by the collector of internal revenue. These school-farms are lands which were bid in by the tax-commissioners for the United States, and were excepted from the sales made under the act of June 8, 1872. Each school-farm contains about 160 acres.

The rentals from them all average less than five hundred dollars per annum.

These rentals are invested in United States bonds, and the interest thereof is used for the support of public schools under the provisions of an act of Congress approved March 3, 1873.

The amount which has accumulated as a school-fund under the several direct-tax acts, and which has been invested in United States bonds, the interest of which is for the benefit of public schools in the parishes of Saint Helena and Saint Luke, South Carolina, is about $56,515.35.

I would suggest that a recommendation be made to Congress to provide for the redemption of the "school-farms" in South Carolina, and for the sale of the same in case of failure to redeem.

Under the provisions of the acts of Congress approved June 7, 1862, as amended, and May 9, 1872, nearly one-half of the original purchase-money has already been returned to the purchasers, and this office is advised that suits are still pending in courts which involve the tax titles, and the result of which may necessitate the return of more of the purchase-money to the purchasers.

The tax commissioners established their offices in the different counties in each of the eleven States mentioned as far as practicable, fixed the amount of tax charged against each tract or lot of land, gave public notice of the same and of the time and place for receiving it. Many of the land owners came forward and paid the tax and penalty charged against their lands, and many did not; and the tax, penalty, &c., still continues charged against the lands on which they have not been paid.

When the tax commissioners discontinued their work, the assessment books and papers were turned over to this office, and are now on file in this Department.

In regard to the collection of the unpaid portion of the direct tax, I respectfully suggest that exacting a direct tax from one land owner and permitting the tax upon the land adjoining to remain unpaid, is not equitable. I would therefore respectfully recommend that measures be taken, as soon as practicable, to collect the balance of that tax, in compliance with existing provisions of law, unless Congress desires a further suspension or different methods than are already provided.

At the last session of Congress an appropriation was made to pay the amount for which lots and tracts of land were sold for direct taxes in excess of the tax penalty, interest, and costs charged against the same to the owners of said lots and tracts at the time they were so sold.

The appropriation was based upon an estimate made by this office to cover the sales made to private purchasers, where payments were actually made, and did not include the amounts at which the tax commissioners struck off lots and tracts of land for the United States, which aggregates $77,561.18, or a surplus in excess of the taxes of $60,572.42.

The amount appropriated was $190,000. The amount of claims presented under this act is $179,665.38, leaving a balance for claims not yet presented of $10,334.62.

The number of claims presented under the appropriation is 293; the number of claims pending for payment to direct-tax purchasers on account of eviction under act of May 9, 1872, is 16, aggregating $4,692.

The number of claims presented for payment of *interest* alleged to have been illegally collected (act of February 25, 1867), is 288, aggregating $16,069.72.

The number of claims coming under the appropriation of $190,000, disposed of forty-three, aggregating $40,895.41, of which nineteen have been disallowed, aggregating $29,214.50.

The number of letters received in this branch of the office, 299; the number of letters written in this branch of the office, 512.

REBATE CLAIMS.

The following statement shows the number and amount of claims presented for rebate of taxes on tobacco, snuff, cigars, and cigarettes,

under the provisions of section 4 of the act of March 3, 1883, and the present condition of the claims:

Whole number of claims presented	46,859
Amount of rebate claimed	$3,725,913 97
Number of claims allowed and forwarded to Fifth Auditor	43,729
Number of claims rejected	56
Number returned for amendment	3,074
Total	46,859
Amount of claims allowed and forwarded to Fifth Auditor	$3,524,167 22
Amount of claims rejected	1,787 48
Amount returned for amendment	199,959 27
Total	3,725,913 97
	Amount.
Manufacturers' claims, 846	$137,576 94
Dealers' claims, 46,013	3,588,337 03
Total	3,725,913 97

The claims of manufacturers have all been allowed.

The claims rejected and claims returned for amendment are claims of dealers.

Number of dealers' claims allowed, 42,883. Amount of dealers' claims allowed $3,386,590.28.

STATEMENT SHOWING the TOTAL NUMBER and AMOUNT of REBATE CLAIMS RECEIVED under the provisions of section 4, act of March 3, 1883, the NUMBER and AMOUNT of same ALLOWED, and the NUMBER and AMOUNT of same DISALLOWED.

States and Territories.	Number of claims received.	Amount of claims received.	Number of claims allowed.	Amount of claims allowed.	Number of claims disallowed.	Amount of claims disallowed.
Alabama	838	$48,074 29	740	$41,755 52	98	$6,318 77
Arizona	128	9,653 70	123	9,239 14	5	414 56
Arkansas	608	25,237 03	546	22,099 21	62	3,137 82
California	1,328	226,578 36	1,233	210,238 05	95	16,340 31
Colorado	616	54,270 30	580	52,810 07	36	1,460 23
Connecticut	456	31,778 75	455	29,897 17	1	1,881 58
Dakota	422	18,027 45	229	10,679 40	193	7,348 05
Delaware	242	8,349 11	239	8,309 03	3	40 08
District of Columbia						
Florida	376	15,835 10	375	15,790 90	1	44 20
Georgia	1,500	122,415 16	1,435	116,323 70	65	6,091 46
Idaho	194	11,334 92	181	10,921 14	13	413 78
Illinois	3,135	277,780 20	3,101	264,597 15	34	13,183 05
Indiana	1,859	105,256 59	1,806	103,280 25	53	1,976 34
Iowa	1,924	123,161 43	1,899	122,415 66	25	745 77
Kansas	1,318	55,888 82	1,283	53,177 11	35	2,711 71
Kentucky	666	41,074 83	659	40,928 04	7	146 79
Louisiana	482	52,888 12	469	52,282 54	13	605 58
Maine	544	43,117 42	523	42,006 46	21	1,110 96
Maryland	554	109,614 40	553	109,594 83	1	19 57
Massachusetts	1,209	135,327 45	1,208	135,299 03	1	28 42
Michigan	1,858	103,929 94	1,291	69,908 82	567	34,021 12
Minnesota	1,038	92,258 68	1,034	90,866 39	4	1,392 29
Mississippi	823	29,909 31	705	24,682 42	118	5,226 89
Missouri	1,460	219,385 51	1,385	210,231 67	75	9,153 84
Montana	304	36,402 47	304	36,402 47		
Nebraska	827	49,226 91	686	45,474 47	141	3,752 44
Nevada	126	6,615 42	125	6,600 42	1	15 00
New Hampshire	261	9,634 90	261	9,634 90		
New Jersey	577	31,168 13	568	30,831 74	9	336 39
New Mexico	131	12,376 33	28	4,662 22	103	7,714 11
New York	5,316	468,019 73	5,097	459,681 53	219	8,338 20
North Carolina	831	34,408 41	486	21,206 55	345	13,201 86
Ohio	3,665	246,926 85	3,553	236,837 50	112	10,089 35
Oregon	482	49,132 24	480	49,015 14	2	117 10

* The claims returned for amendment will be perfected and sent in again. In estimating the amount to be appropriated by Congress for the payment of rebate claims, the amount of these returned claims, viz, $199,959.27, should be embraced in the amount already allowed, making a total of $3,586,549.55.

STATEMENT showing the TOTAL NUMBER and AMOUNT of REBATE CLAIMS RECEIVED, &c.—Continued.

States and Territories.	Number of claims received.	Amount of claims received.	Number of claims allowed.	Amount of claims allowed.	Number of claims disallowed.	Amount of claims disallowed.
Pennsylvania	3,565	$304,877 04	3,434	$299,796 82	131	$5,080 22
Rhode Island	153	21,769 34	149	21,697 19	4	72 15
South Carolina	730	38,713 66	708	35,686 40	22	3,027 26
Tennessee	618	68,291 13	571	64,728 82	47	3,562 31
Texas	2,347	183,850 43	2,042	157,687 29	305	26,163 14
Utah	145	14,430 52	145	14,430 52		
Vermont	463	24,111 11	435	22,536 67	28	1,574 44
Virginia	629	48,842 72	591	47,020 67	38	1,822 05
Washington	255	15,191 85	244	14,288 30	11	903 55
West Virginia	276	24,548 15	275	24,466 50	1	81 65
Wisconsin	1,511	70,530 25	1,427	68,677 56	84	1,852 69
Wyoming	69	5,699 51	68	5,469 84	1	229 67
Total	46,859	3,725,913 97	43,729	3,524,167 22	3,130	201,746 75

DISTILLED SPIRITS.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1883:

States and Territories.	Grain.		Molasses.		Fruit.		Total number registered.	Total number operated.
	Number registered.	Number operated.	Number registered.	Number operated.	Number registered.	Number operated.		
Alabama	3	3			120	120	123	123
Arkansas	15	12			37	37	52	49
California	4	4			239	239	243	243
Connecticut	3	1			80	80	83	81
Delaware					60	60	60	60
Florida								
Georgia	79	74			320	320	399	394
Illinois	27	23			26	26	53	49
Indiana	17	13			53	53	70	66
Iowa	4	3			5	5	9	8
Kansas	1				2	2	3	2
Kentucky	347	277			325	325	672	602
Louisiana	1				4	4	5	4
Maryland	19	19			10	10	29	29
Massachusetts	2	2	6	6	13	13	21	21
Mississippi					7	7	7	7
Missouri	24	17			105	105	129	122
Nebraska	1	1					1	1
New Hampshire			1	1			1	1
New Jersey	1	1			98	98	99	99
New Mexico					5	5	5	5
New York	6	5			76	76	82	81
North Carolina	408	371			1,246	1,246	1,654	1,617
Ohio	39	37			36	36	75	73
Oregon	1	1			5	5	6	6
Pennsylvania	90	82			35	35	125	117
South Carolina	22	19			60	60	82	79
Tennessee	86	82			294	294	380	376
Texas	3	2			30	30	33	32
Vermont					5	5	5	5
Virginia	39	39			696	696	735	735
West Virginia	3	3			34	34	37	37
Wisconsin	5	5					5	5
Total	1,250	1,096	7	7	4,026	4,026	5,283	5,129

CAPACITY, ETC., OF GRAIN DISTILLERIES.

The following statement shows the number and capacity of grain distilleries in operation and of grain distilleries closed in twenty-four principal spirit-producing districts at the beginning of each month during the fiscal year ended June 30, 1883, and the four succeeding months of the present fiscal year:

Months.	Number of distilleries.		Capacity in use of distilleries operating.		Surveyed capacity of distilleries operating.		Surveyed capacity of distilleries closed.	
	Operating.	Closed.	Bushels.	Gallons.	Bushels.	Gallons.	Bushels.	Gallons.
July	78	257	41,918	162,683	76,090	307,366	70,099	270,596
August	61	283	35,017	139,754	67,395	256,640	75,103	297,316
September	66	281	51,748	206,402	83,907	335,663	69,018	252,465
October	64	285	47,235	183,297	79,552	328,295	67,775	249,094
November	80	268	58,321	233,461	99,140	388,480	64,728	232,544
December	118	240	64,845	257,112	102,674	395,978	45,649	185,967
January	162	208	66,650	261,859	106,721	377,473	50,322	182,679
February	212	175	70,277	274,082	115,633	459,789	59,868	216,642
March	219	198	69,124	269,330	116,337	442,160	47,374	161,960
April	249	154	73,531	287,528	124,181	486,713	39,918	130,323
May	244	105	68,685	266,205	115,261	450,702	24,609	87,799
June	193	174	55,002	214,043	104,334	409,397	37,275	140,014
July	124	254	31,122	122,810	78,616	312,702	76,217	246,124
August	98	284	36,829	140,969	84,252	330,465	65,112	239,616
September	103	285	54,645	219,401	88,855	345,119	58,418	207,964
October	111	280	55,307	220,315	91,379	369,226	56,182	221,036

The following statement shows the number and capacity of grain and molasses distilleries in operation at the beginning of each month during the fiscal year ended June 30, 1883, and the first four months of the present fiscal year:

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
July	288	5	48,225	188,980	8,302	7,045	196,025
August	198	7	40,625	162,319	10,288	8,788	171,107
September	198	7	57,755	227,973	10,426	8,861	236,834
October	208	7	54,688	217,830	9,649	8,201	226,031
November	248	7	60,367	239,490	9,647	8,201	247,691
December	356	7	66,946	263,328	9,366	7,962	271,290
January	485	7	70,915	274,041	7,143	6,072	280,113
February	578	7	73,830	285,049	5,689	4,835	289,884
March	686	7	76,350	292,233	5,687	4,835	297,068
April	764	7	78,994	302,490	6,770	5,755	308,245
May	762	7	80,087	305,961	5,982	5,285	311,246
June	630	6	66,494	253,208	4,667	3,993	257,201
July	535	7	43,174	166,143	5,480	4,659	170,802
August	398	7	40,727	158,502	6,287	5,345	163,847
September	387	7	56,859	224,107	8,721	6,818	230,925
October	405	7	57,420	223,965	7,029	5,976	229,941

GRAIN AND MOLASSES DISTILLERIES IN OPERATION OCTOBER 1, 1880 1881, 1882, AND 1883.

COMPARATIVE STATEMENT showing the NUMBER and CAPACITY of GRAIN and MOLASSES DISTILLERIES in OPERATION on the 1st day of October in each of the years 1880 to 1883, inclusive.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
October 1, 1880	456	6	89, 244	348, 229	10, 241	8, 705	356, 934
October 1, 1881	361	6	93, 574	360, 902	7, 490	6, 368	367, 270
October 1, 1882	208	7	54, 688	217, 830	9, 649	8, 201	226, 031
October 1, 1883	405	7	57, 420	223, 965	7, 029	5, 976	229, 941

* * * * * * *

NOTE.—Many tabular statements, omitted for want of space, may be found in the bound volume of the Commissioner's report.

The total number of grain distilleries registered and operated shows an increase from 1,147 registered, and 934 operated, in the fiscal year ended June 30, 1882, to 1,250 registered, and 1,096 operated, in the last fiscal year.

This increase in number occurs mainly in the class of distilleries having the smaller capacities for the production of spirits. In the class of distilleries having the larger capacities, a very considerable decrease occurs in the number operated.

During the fiscal year ended June 30, 1882, 878 of the smaller distilleries were registered, but of this number only 672, or 76 per cent., were operated; while of the larger distilleries 269 were registered, and 262, or 97 per cent., were operated.

During the last fiscal year 969 distilleries of the smaller class, having a daily capacity varying from not exceeding 5 bushels of grain to not exceeding 60 bushels, were registered, and of this number 875, or 90 per cent., were operated.

Of the class of larger distilleries varying in daily capacity from 60 bushels of grain to 500 bushels and above (extending even to nearly 6,000 bushels per diem), 281 were registered, but only 221, or 78 per cent., were operated.

* * * * * * *

The quantity of grain used in the production of spirits during the past fiscal year, 18,644,787 bushels, is less than that used in the last preceding fiscal year (27,459,095 bushels) by 8,814,308 bushels; and is 6,705,567 bushels less than the average (25,350,354 bushels) for the last four years.

This decrease in the use of grain corresponds very closely with, and explains the decrease in the number of gallons of spirits produced from grain during the year, which is 72,235,175 gallons as against 104,149,077 gallons for the year ended June 30, 1882.

The yield of spirits from each bushel of grain increases slightly each year, being 3.874 gallons as against 3.792 for the year preceding, and 3.694 for the year 1881. This increase is believed to be due mainly to improved methods of preparing the grain for distillation.

The quantity of molasses used for the production of rum during the fiscal year is 2,373,106 gallons, an increase of 251,302 gallons over the quantity used in the preceding year (2,121,804 gallons), and a decrease of 205,745 gallons from the average quantity (2,578,851 gallons) used during the last four years.

RECTIFIED SPIRITS.

STATEMENT showing the NUMBER of PROOF-GALLONS of SPIRITS RECTIFIED in the UNITED STATES during the year ended April 30, 1883, by COLLECTION DISTRICTS.

Alabama	99,481.50
Arizona	58,800.50
First district, California	2,065,619.15
Fourth district, California	189,445.08
Colorado	96,300.74
First district, Connecticut	46,521.50
Second district, Connecticut	181,709.08
Delaware	39,179.00
Second district, Georgia	342,374.00
Third district, Georgia	116,525.00
Idaho	10,265.00
First district, Illinois	4,970,460.99
Second district, Ilinois	10,482.50
Fourth district, Illinois	181,033.50
Fifth district, Illinois	1,075,933.50
Eighth district, Illinois	19,800.00
Thirteenth district, Illinois	53,779.52
First district, Indiana	23,443.50
Fourth district, Indiana	91,762.00
Sixth district, Indiana	20,613.50
Seventh district, Indiana	41,473.00
Tenth district, Indiana	45,681.50
Second district, Iowa	19,886.00
Third district, Iowa	63,250.00
Fourth district, Iowa	38,315.50
Fifth district, Iowa	9,353.00
Kansas	10,757.50
Second district, Kentucky	89,310.50
Fifth district, Kentucky	1,317,340.00
Sixth district, Kentucky	3,387,007.98
Seventh district, Kentucky	8,460.00
Louisiana	1,090,636.97
Third district, Maryland	4,178,643.70
Fourth district, Maryland	12,288.50
Third district, Massachusetts	1,525,598.46
Fifth district, Massachusetts	27,873.00
Tenth district, Massachusetts	7,028.00
First district, Michigan	367,750.50
Fourth district, Michigan	44,908.50
First district, Minnesota	14,483.00
Second district, Minnesota	240,856.50
First district, Missouri	3,635,330.39
Sixth district, Missouri	551,620.00
Montana	4,969.50
Nebraska	138,762.50
Nevada	3,457.50
New Hampshire	21,561.50
First district, New Jersey	1,611.74
Third district, New Jersey	43,287.50
Fifth district, New Jersey	126,264.50
New Mexico	7,131.50
First district, New York	1,269,869.98
Second district, New York	7,220,652.15
Third district, New York	779,995.42
Eleventh district, New York	124.00
Fourteenth district, New York	485,742.55
Fifteenth district, New York	24,035.00
Twenty-first district, New York	57,103.28
Twenty-fourth district, New York	227,275.00
Twenty-sixth district, New York	15,928.00
Twenty-eighth district, New York	886,237.50
Thirtieth district, New York	665,995.50
Fourth district, North Carolina	40,538.00
Sixth district, North Carolina	34,509.00
First district, Ohio	12,637,625.34
Third district, Ohio	39,836.50
Fourth district, Ohio	17,147.00
Seventh district, Ohio	54,464.00
Tenth district, Ohio	338,505.50
Eleventh district, Ohio	31,633.50
Eighteenth district, Ohio	453,985.00
Oregon	73,321.00
First district, Pennsylvania	8,724,127.36
Eighth district, Pennsylvania	171,367.00
Ninth district, Pennsylvania	96,744.50
Twelfth district, Pennsylvania	125,006.11
Fourteenth district, Pennsylvania	24,658.06
Nineteenth district, Pennsylvania	12,631.84
Twenty-second district, Pennsylvania	898,859.50
Twenty-third district, Pennsylvania	31,658.50
Rhode Island	41,885.72
South Carolina	50,598.50
Second district, Tennessee	60,405.50
Fifth district, Tennessee	151,231.00
First district, Texas	249,162.50
Third district, Texas	1,082.00
Fourth district, Texas	2,434.15
Utah	26,913.00
Second district, Virginia	271,042.50
Third district, Virginia	421,628.55
Sixth district, Virginia	78,368.00
West Virginia	79,453.00
First district, Wisconsin	1,259,453.57
Second district, Wisconsin	39,304.50
Total	64,940,966.88

STATEMENT showing the NUMBER of PROOF-GALLONS of SPIRITS RECTIFIED in the UNITED STATES during the year ended April 30, 1883, by STATES and TERRITORIES.

Alabama	99,481.50	Nebraska	138,762.50
Arizona	58,800.50	Nevada	3,457.50
California	2,255,064.23	New Mexico	7,131.50
Colorado	96,300.74	New Hampshire	21,561.50
Connecticut	228,230.58	New Jersey	171,163.74
Delaware	39,179.00	New York	11,632,958.38
Georgia	458,899.00	North Carolina	75,047.00
Idaho	10,265.00	Ohio	13,573,196.84
Illinois	6,311,490.01	Oregon	73,321.00
Indiana	222,973.50	Pennsylvania	10,085,052.87
Iowa	130,804.50	Rhode Island	41,885.72
Kansas	10,757.50	South Carolina	50,598.50
Kentucky	4,802,118.48	Tennessee	211,636.50
Louisiana	1,090,636.97	Texas	252,678.65
Maryland	4,190,932.20	Utah	26,913.00
Massachusetts	1,560,499.46	Virginia	771,039.05
Michigan	412,659.00	West Virginia	79,453.00
Minnesota	255,339.50	Wisconsin	1,298,758.07
Missouri	4,186,950.39		
Montana	4,969.50	Total	64,940,966.88

STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, with their average and total increase in weight, during the fiscal year ended June 30, 1883, by collection districts:

Districts.	Number of cattle fed.	Average increase in weight.	Total increase in weight.	Number of hogs fed.	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.
Second Alabama				35	40	1,400	1,400
Arkansas	60	236+	14,200	315	90	28,350	42,550
First California	400	400	160,000	10,372	115+	1,195,618	1,355,618
First Connecticut	100	200	20,000				20,000
Second Georgia	280	200	56,000	2,484	77+	191,814	247,814
Third Georgia				80	70+	5,600	5,600
First Illinois	6,070	253+	1,538,050				1,538,050
Fourth Illinois	500	300	150,000	100	100	10,000	160,000
Fifth Illinois	20,146	216+	4,360,898	675	100	67,500	4,428,398
Eighth Illinois	1,281	200	256,200	342	125	42,750	298,950
Thirteenth Illinois	151	30	4,530	600	50	30,000	34,530
Fourth Indiana	1,969	246+	485,700	2,100	200	420,000	905,700
Sixth Indiana	648	153+	99,200	25	150	3,750	102,950
Seventh Indiana	2,300	132	303,600				303,600
Fifth Iowa	4,535	268+	1,219,437				1,219,437
Second Kentucky	1,008	175+	177,098	275	64+	17,610	194,708
Fifth Kentucky	3,274	157+	514,554	2,934	100+	294,381	808,935
Sixth Kentucky	2,240	180+	403,603	1,402	111+	155,910	559,513
Seventh Kentucky	1,874	230+	431,504	1,919	102+	195,952	627,456
Eighth Kentucky	450	160	72,000				72,000
Ninth Kentucky	147	143+	21,075	173	80+	13,968	35,043
Fourth Maryland	78	282+	22,000	690	111+	77,016	99,016
Tenth Massachusetts	150	133+	20,000	35	250	8,750	28,750
Second Missouri	15	140	2,100	186	61+	11,460	13,560
Fourth Missouri				200	100	20,000	20,000
Sixth Missouri	1,482	250	370,500	1,500	84	126,000	496,500
Nebraska	1,300	250	325,000				325,000
Third New Jersey	70	200	14,000				14,000
First New York	200	425	85,000				85,000
Twenty-fourth New York				50	100	5,000	5,000
Fourth North Carolina	13	96+	1,260	357	15+	5,625	6,885
Fifth North Carolina	63	138+	8,740	1,255	78+	98,690	107,430

Districts.	Number of cattle fed.	Average increase in weight.	Total increase in weight.	Number of hogs fed.	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.
Sixth North Carolina	1,250	150+	187,500	12,250	105	1,286,250	1,473,750
First Ohio	7,472	196	1,464,512	1,594	180	286,920	1,751,432
Third Ohio	311	191	59,401	21	125	2,625	62,026
Sixth Ohio	726	269	195,294	.....	.....	.....	195,294
Seventh Ohio	226	210	47,460	474	101+	47,880	95,340
Eleventh Ohio	200	540	108,000	225	360	81,000	189,000
Eighteenth Ohio	45	216	9,720	6	150	900	10,620
Oregon	.....	.....	.....	161	80	12,880	12,880
Eighth Pennsylvania	20	125	2,500	45	100	4,500	7,000
Ninth Pennsylvania	70	160	11,200	674	75+	51,050	62,250
Twelfth Pennsylvania	.....	.....	.....	45	160	7,200	7,200
Fourteenth Pennsylvania	21	162	3,402	328	86	28,356	31,758
Sixteenth Pennsylvania	106	145+	15,425	1,412	122+	172,417	187,842
Twentieth Pennsylvania	23	65	1,495	4	75	300	1,795
Twenty-second Pennsylvania	114	234+	26,775	2,735	103+	283,080	309,855
Twenty-third Pennsylvania	300	313	93,900	275	78+	21,660	115,560
South Carolina	112	135	15,120	765	90	68,850	83,970
Second Tennessee	19	110+	2,100	459	66+	30,540	32,640
Fifth Tennessee	874	302+	264,648	3,301	114+	378,317	642,965
Sixth Virginia	14	100	1,400	458	34+	15,890	17,290
Second West Virginia*	.....	.....	.....	.....	.....	.....	.....
First Wisconsin	545	237	129,165	50	180	9,000	138,165
Third Wisconsin	20	200	4,000	10	200	2,000	6,000

*No report received.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States:

State.	Number of cattle fed.	Average increase in weight.	Total increase in weight.	Number of hogs fed.	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.
Alabama	.....	.....	.....	35	40	1,400	1,400
Arkansas	60	236+	14,200	315	90	28,350	42,550
California	400	400	160,000	10,372	115+	1,195,618	1,355,618
Connecticut	100	200	20,000	.....	.....	.....	20,000
Georgia	280	200	56,000	2,564	76+	197,414	253,414
Illinois	28,148	224+	6,309,678	1,717	87+	150,250	6,459,928
Indiana	4,917	180+	888,500	2,125	199+	423,750	1,312,250
Iowa	4,535	268+	1,219,437	.....	.....	.....	1,219,437
Kentucky	8,993	180+	1,619,834	6,703	101+	677,821	2,297,655
Maryland	78	282+	22,000	690	111+	77,016	99,016
Massachusetts	150	133+	20,000	35	250	8,750	28,750
Missouri	1,497	248+	372,600	1,886	83+	157,460	530,060
Nebraska	1,300	250	325,000	.....	.....	.....	325,000
New Jersey	70	200	14,000	.....	.....	.....	14,000
New York	200	425	85,000	50	100	5,000	90,000
North Carolina	1,326	148+	197,500	13,862	100+	1,390,565	1,588,065
Ohio	8,980	209+	1,884,387	2,320	180+	419,325	2,303,712
Oregon	.....	.....	.....	161	80	12,880	12,880
Pennsylvania	654	236+	154,697	5,518	103+	568,563	723,260
South Carolina	112	135	15,120	765	90	68,850	83,970
Tennessee	893	297+	266,748	3,760	82+	408,857	675,605
Virginia	14	100	1,400	458	34+	15,890	17,290
West Virginia*	.....	.....	.....	.....	.....	.....	.....
Wisconsin	565	235+	133,165	60	183+	11,000	144,165
Total	63,272	217+	13,779,266	53,396	108+	5,818,759	19,598,025

*No report received.

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States.	63,272
Average increase in weight of cattle .....pounds..	217+
Total increase in weight of cattle.....do....	13,779,266
Number of hogs fed at registered grain distilleries in the United States.	53,396
Average increase in weight of hogs.....pounds..	108+
Total increase in weight of hogs.....do....	5,818,759
Total number of cattle and hogs fed	116,668
Average increase in weight of cattle and hogs .....pounds..	167+
Total increase in weight of cattle and hogs .....do....	19,598,025

USE OF ALCOHOLIC VAPOR IN THE MANUFACTURE OF VINEGAR.

It seems to me that further legislation should be had relative to the concession made to manufacturers of vinegar by the act of March 1, 1879, which permits this class of manufacturers to separate the alcoholic property from fermented mash, wort, or wash, and to use the same in the production of vinegar.

This privilege is one which presents to unscrupulous persons a constant temptation, together with sufficient opportunity, to engage in the illicit production of spirits; while its abuse is exceedingly difficult to prevent or to detect, owing to the want of proper safeguards.

As the law stands, the anomaly is presented of one class of manufacturers, using alcohol in their business, who are allowed to make their own alcohol without supervision or control, while the distillers who produce alcohol for use in all other trades and kinds of manufacture, are watched with constant care and subjected to rigid restrictions.

In my opinion, safeguards to the revenue which experience has demonstrated to be indispensable in the one case cannot be omitted with safety in the other.

I would urgently recommend that this privilege be withdrawn. Such manufacturers have for several years obtained all the alcohol used in their business free of the tax of 90 cents a gallon, and I do not assert that it would be wise to change the law to the extent of denying them that privilege. But practical experience has very clearly shown the proportion of alcohol needed in the wash from which the vinegar is generated. I am informed that no wash over 20 proof can be usefully employed, and that if it is over that strength it will not acetify when passed through the generator. Indeed practical operators assert that a wash over fifteen per cent. proof is not available. However that may be, it is generally agreed that a wash above twenty per cent. proof cannot be utilized. This being so, if the law should be so changed as to allow a drawback to vinegar-makers for the tax paid on the alcohol used by them in making vinegar, the opportunities for fraud would be reduced to the minimum.

If the Commissioner of Internal Revenue were given the power to prescribe regulations under which the amount of alcohol purchased and used by the manufacturer and the quantity of vinegar produced could be reported under oath to him, the correctness of the claims for drawback could be easily verified. Such a course would possibly be better for the manufacturer himself, as it would relieve him from the outlay at present required for distillery apparatus. Certainly it would be better for all who may hereafter embark in the business, and those who have already purchased their machinery could dispose of it, or it might be so arranged that they could make their distilled spirits and immediately withdraw them free of tax for manufacturing purposes. This would prevent a waste of material to the honest manufacturer, and, if done under the

supervision of an internal-revenue officer, would prevent frauds. If, however, the privileges now granted vinegar-manufacturers by the vaporizing process should not be withdrawn, it seems to me manifest that provision should be made for the application to the manufacture of vinegar by the vaporizing process of so much of the restrictions and of the supervision now in force respecting the distillation of spirits as may be necessary for the protection of the revenue from fraud. The presence of a Government storekeeper at these factories, if they are continued, I deem to be of especial importance, the compensation of the officer to be reimbursed to the Government by the manufacturer. At all events, experience has demonstrated that improved legislation upon the subject is imperatively demanded.

* * * * * * *

DECREASED PRODUCTION OF SPIRITS.

The quantity of spirits (74,013,308 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1883, is less than the production (105,853,161 gallons) of the year 1882 by 31,839,853 gallons or less than the production of 1881 by 43,714,842 gallons.

The decrease in production of the fiscal year 1883 as compared with that of the fiscal year 1882 is distributed among the different kinds known to the trade, as follows:

		Gallons.
Decrease in production of—		
Bourbon whisky		20,913,422
Rye whisky		4,440,123
Alcohol		4,482,965
Gin		23,366
High wines		2,260,428
Miscellaneous		241,385
Total decrease		32,361,689
Increase in production of—		
Rum	97,876	
Pure, neutral, or cologne spirits	423,960	
Total		521,836
Net decrease		31,839 853

* * * * * *

EXPORTATION OF SPIRITS.

The following statements show the quantities of spirits of different kinds withdrawn for export during the last two fiscal years:

WITHDRAWN IN 1882—BY DISTRICTS.

Districts.	Bourbon whisky.	Rye whisky.	Rum.	High wines.	Pure, neutral, or cologne spirits.	Alcohol.	Gin.	Aggregate.
	Gallons.	*Gallons.*	*Gallons.*	*Galls.*	*Gallons.*	*Gallons.*	*Galls.*	*Gallons.*
First California				575	2,004			2,579
First Illinois					84,224	470,832		555,056
Third Illinois						355,330		355,330
Fifth Illinois	11,144				214,579	3,082,049	161	3,307,933
Eighth Illinois						977,517		977,517
Fourth Indiana						152,967		152,967
Seventh Indiana	171				13,614*	231,962		245,747
Second Iowa					1,082	286,622		287,704
Fifth Iowa						370,532		370,532
Second Kentucky	2,209							2,209
Fifth Kentucky	10,116	200						10,316
Sixth Kentucky	3,591							3,591
Seventh Kentucky	4,023	2,907						6,930
Eighth Kentucky	209							209
Third Maryland		40						40
Third Massachusetts			96,373					96,373
Fifth Massachusetts			448,518					448,518
First Missouri	515				3,412	11,093		15,020
Sixth Missouri						153,338		153,338
Nebraska	602				6,467	165,552		172,621
First New York	439†						176	615
First Ohio						553,406		553,406
Third Ohio						373,266		373,266
Twenty-second Pennsylvania		406						406
Twenty-third Pennsylvania		502						502
Totals	33,019	4,055	544,891	575	325,382	7,184,466	337	8,092,725

*13,614 "Miscellaneous." †439 "Miscellaneous."

WITHDRAWN IN 1883—BY DISTRICTS.

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
First California	7,522	218			6,749	237	14,726
First Illinois			43,639				43,639
Fifth Illinois	1,336		1,465,555		199,643		1,666,534
Eighth Illinois			192,732				192,732
Fourth Indiana	54,901	53,665					108,566
Seventh Indiana			179,491			41,234	220,725
Fifth Iowa			457,609		160,016		617,625
Second Kentucky	49,061						49,061
Fifth Kentucky	161,808	40,708					202,516
Sixth Kentucky	198,794	25,857	19,648				244,299
Seventh Kentucky	155,834	6,767					162,601
Eighth Kentucky	3,893						3,893
Ninth Kentucky	555	201					756
Third Maryland		64,226					64,226
Third Massachusetts				100,155			100,155
Fifth Massachusetts				568,831			568,831
Sixth Missouri	440		103,681		470	460	105,051
Nebraska			13,067				13,067
First Ohio			650,764		5,588		656,352
Third Ohio			128,016				128,016
Tenth Ohio	6,888						6,888
First Pennsylvania		1,742					1,742
Fourteenth Pennsylvania		1,076					1,076
Twenty-second Pennsylvania		90,711					90,711
Twenty-third Pennsylvania		15,187					15,187
Second West Virginia		47,452					47,452
Totals	641,032	347,810	3,254,202	668,986	372,466	41,931	5,326,427

* * * * * * *

SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Taxable (proof) gallons exported.	Percentage of production.
1873	2, 358, 630	3. 45+
1874	4, 060, 160	5. 90+
1875	587, 413	0. 96+
1876	1, 308, 900	2. 25+
1877	2, 529, 528	4. 22+
1878	5, 499, 252	9. 80+
1879	14, 837, 581	20. 63+
1880	16, 765, 666	18. 55+
1881	15, 921, 482	13. 52+
1882	8, 092, 725	7. 64+
1883	5, 326, 427	7. 19+

SPIRITS USED BY THE UNITED STATES, BY COLLEGES, ETC., AND IN MANUFACTURES FOR EXPORT.

The following is a statement in taxable gallons of each kind of spirits as known to the trade withdrawn from distillery warehouses for the use of the United States; by schools, colleges, and other scientific institutions for use in chemical laboratories, or for the preservation of specimens of natural history; also, by proprietors of manufacturing warehouses manufacturing medicines, perfumery, cordials, &c., for exportation.

District and State.	Scientific purposes and for use of the United States.					
	Rye whisky.	Alcohol.	High wines.	Pure spirits.	Miscellaneous.	Total.
First California				352		352
First Illinois		2, 472		86	2, 035	4, 593
Fifth Illinois		9, 456		3, 041		12, 497
Fourth Indiana		89				89
Seventh Indiana		91				91
Second Iowa			86			86
Fifth Iowa		134				134
Third Maryland	389					389
First Missouri		7, 839				7, 839
First New York		789				789
Twenty-fourth New York			377			377
Thirtieth New York		1, 218				1, 218
First Ohio		271				271
Totals	389	22, 359	463	3, 479	2, 035	28, 725
Withdrawn during year ended June 30, 1882	*2, 402	11, 294		352		14, 048

District and State.	Transfer to manufacturing warehouses.				
	Bourbon whisky.	Rye whisky.	Alcohol.	Pure spirits.	Total.
First Illinois			12, 606		12, 606
Fifth Illinois			71, 556	108, 786	180, 342
Eighth Illinois			6, 453		6, 453
Fifth Iowa				430	430
Second Kentucky	1, 043				1, 043
Fifth Kentucky	824				824
Third Maryland		672			672
Sixth Ohio		892			892
Twenty-second Pennsylvania		446			446
Twenty-third Pennsylvania		230			230
Totals	1, 867	2, 240	90, 615	109, 216	203, 938
Withdrawn during year ended June 30, 1882			163, 55	49, 766	213, 322

* Bourbon whisky.

SPIRITS WITHDRAWN FROM WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES.

The quantity of alcohol withdrawn free of tax from distillery warehouses for the use of colleges and other institutions of learning in the preservation of specimens of natural history in their several museums, and for use in their chemical laboratories, and of spirits of various kinds for the use of the United States, amounted during the year to 28,725 gallons, or 14,677 gallons more than the quantity withdrawn during the previous year.

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

The quantity of spirits transferred to manufacturing warehouses during the year was 203,938 gallons, or 9,384 gallons less than the quantity withdrawn for transfer to such warehouses during the fiscal year 1882. The falling off occurred as to alcohol and pure spirits. It is noted that bourbon and rye whiskies were transferred during the past year, no such spirits having been so transferred during the previous year.

* * * * * * *

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSES.

The quantity of spirits, 2,291,013 gallons, reported in the preceding table as lost by leakage or evaporation in warehouse, is that portion of the actual leakage in warehouse from packages withdrawn during the year, which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The leakage allowed during June, 1880, was 75,834 gallons; the quantity allowed during the year ended June 30, 1881, was 811,466 gallons; that allowed during the year ended June 30, 1882, was 1,231,336 gallons, making the total allowance to July 1, 1883, 4,409,649 gallons.

The entire quantity of spirits withdrawn from distillery warehouses during the years 1881 and 1882 was as per original gauge 164,617,511 gallons.

The quantity allowed on account of leakage and evaporation in warehouse on this quantity was 2,042,802, or one and a quarter per cent. thereof nearly.

The entire quantity of spirits so withdrawn during the year 1883 was 83,291,190 gallons, and the quantity allowed for leakage in warehouse thereon was 2,291,013 gallons, as above stated, or two and seven-tenths per cent. thereof. This great increase in the percentage of leakage in warehouse may be due in part to frauds perpetrated by transferring small quantities of spirits from full packages to packages from which spirits have leaked in excess of the legal allowance. Such frauds have been discovered during the past year, and the guilty parties punished. But the great bulk of the increase is evidently due to the large increase in the withdrawals of old whisky.

Of this class are bourbon and rye whisky, the quantity of which withdrawn during the year 1883 was 21,896,135 gallons, or only 4,939,888 gallons less than the aggregate quantity withdrawn during the years 1881 and 1882.

It also appears upon comparison of tables furnished in this report with those given in the reports for the fiscal years 1881 and 1882 that

while the quantity of spirits withdrawn during those years which were from two to three years old July 1, 1881, and July 1, 1882, respectively, was 4,342,763 gallons, the quantity of such spirits withdrawn during the year ended June 30, 1883, was 8,299,991 gallons.

DISTILLED SPIRITS LOST BY CASUALTY DURING THE YEAR.

The quantity of spirits, 184,770 gallons, reported in the preceding table as lost by casualty in distillery warehouses during the year ended June 30, 1883, is 72,246 gallons less than the quantity so lost during the next preceding year, or one gallon out of every eight hundred and eighty-seven gallons held on deposit in such warehouses during the year.

It also appears that the greater part, 170,357 gallons out of 184,770 gallons, was lost through one casualty by fire, which occurred at a warehouse in the twenty-second district of Pennsylvania.

* * * * * * *

DECREASE OF SPIRITS IN WAREHOUSE.

Nearly seven-tenths of the spirits remaining in warehouse June 30, 1883 (55,841,741 gallons out of 80,499,993 gallons), was bourbon whisky. There was a decrease in the quantity in warehouse June 30, 1883, as compared with the quantity in warehouse June 30, 1882, of 9,462,652 gallons distributed among all kinds known to the trade except pure, neutral, or cologne spirits, as follows:

	Gallons.
Decrease in bourbon whisky	7,168,479
Decrease in rye whisky	1,459,501
Decrease in alcohol	214,970
Decrease in rum	5,869
Decrease in gin	16,392
Decrease in high wines	108,313
Decrease in miscellaneous	678,564
	9,652,088
Less increase in pure spirits	189,436
Net decrease	9,462,652

SUMMARY of OPERATIONS at DISTILLERY WAREHOUSES during year ended June 30, 1883, by KINDS of SPIRITS known to the TRADE.

	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total number of gallons.
DR.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	
1. Remaining in warehouse July 1, 1882	63, 010, 220	19, 353, 720	444, 493	518, 761	89, 094	434, 100	872, 965	5, 239, 292	89, 962, 645
2. Produced year ended June 30, 1883	8, 662, 245	4, 784, 654	10, 718, 706	1, 801, 960	545, 768	8, 701, 951	28, 295, 253	10, 502, 771	74, 013, 308
Total	71, 672, 465	24, 138, 374	11, 163, 199	2, 320, 721	634, 862	9, 136, 051	29, 168, 218	15, 742, 063	163, 975, 953
CR.									
3. Withdrawn on payment of tax during the year	13, 774, 539	5, 068, 340	7, 561, 171	1, 127, 159	560, 839	8, 803, 462	27, 609, 186	10, 936, 391	75, 441, 087
3. Lost by leakage or evaporation in warehouse	1, 406, 067	653, 851	3, 863	11, 684	1, 278	6, 253	11, 421	196, 596	2, 291, 013
4. Withdrawn for export during the year	641, 032	347, 810	3, 254, 202	668, 986	.....	.....	372, 466	41, 931	5, 326, 427
5. Withdrawn for scientific purposes and for the use of the United States	.....	389	22, 359	.....	.....	463	3, 479	2, 035	28, 725
6. Withdrawn for transfer to manufacturing warehouse	1, 867	2, 240	90, 615	.....	.....	.....	109, 216	.....	203, 938
7. Lost by casualty, theft, &c., during the year	7, 219	171, 525	1, 466	.....	43	86	49	4, 382	184, 770
8. Remaining in warehouse June 30, 1883	55, 841, 741	17, 894, 219	229, 523	512, 892	72, 702	325, 787	1, 062, 401	4, 560, 728	80, 499, 993
Total	71, 672, 465	24, 138, 374	11, 163, 199	2, 320, 721	634, 862	9, 136, 051	29, 168, 218	15, 742, 063	163, 975, 953

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES FOR THE YEAR ENDED JUNE 30, 1883.

The following table shows the quantity of distilled spirits in taxable gallons, at 90 cents per gallon tax, placed in distillery warehouses during the fiscal year ended June 30, 1883, the quantity withdrawn therefrom during the year, and the quantity remaining therein at the beginning and close of the year:

	Taxable gallons.
1. Quantity of distilled spirits actually remaining in warehouse July 1, 1882	89,962,645
2. Quantity of distilled spirits not actually in warehouse claimed to have been lost by casualty	307,730
3. Quantity of distilled spirits withdrawn for exportation, proofs of landing not received	8,838,193
4. Quantity of distilled spirits withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	35,928
5. Quantity of distilled spirits produced from July 1, 1882, to June 30, 1883	74,013,308
Total	173,157,804
6. Distilled spirits withdrawn tax-paid (including deficiencies on export bond and casualties disallowed)	75,454,549
7. Distilled spirits exported, proofs of landing received	7,879,130
8. Distilled spirits allowed for loss by casualty	31,092
9. Distilled spirits withdrawn for scientific purposes and for the use of the United States	28,725
10. Distilled spirits allowed for loss by leakage or evaporation in warehouse	*a*2,291,019
11. Distilled spirits allowed for loss by leakage in transportation for export, &c	48,810
12. Distilled spirits withdrawn for transfer to and received at manufacturing warehouse	197,709
13. Distilled spirits withdrawn for exportation, proofs of landing not received	6,235,474
14. Distilled spirits withdrawn for transfer to manufacturing warehouse not yet received at warehouse	41,697
15. Distilled spirits not actually in warehouse, claimed to have been lost by casualty	449 606
16. Distilled spirits actually remaining in warehouse June 30, 1883	80,499,993
Total	173,157,804

The quantity of spirits, 80,499,993 gallons, actually remaining in warehouse June 30, 1883, is the quantity as shown by the original gauge of each package.

The quantity of spirits withdrawn from distillery warehouses for exportation during the year was 5,326,427 gallons.

a This includes 6 gallons allowed in 2nd Ky., upon spirits partially lost by casualty.

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1879, 1880, 1881, 1882, and 1883:

	1879.		1880.		1881.		1882.		1883.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Quantity of spirits actually in warehouses beginning of fiscal year	.....	14, 088, 773	.....	19, 212, 470	.....	31, 363, 869	.....	64, 648, 111	.....	89, 962, 645
Quantity of spirits produced during fiscal year	.....	71, 892, 621	.....	90, 355, 270	.....	117, 728, 150	.....	105, 853, 161	.....	74, 013, 308
Total	.....	85, 981, 394	.....	109, 567, 740	.....	149, 092, 019	.....	170, 501, 272	.....	163, 975, 953
Quantity of spirits withdrawn, tax-paid, during fiscal year	51, 885, 939	.....	61, 100, 362	.....	67, 372, 575	.....	70, 730, 180	.....	75, 441, 087	.....
Quantity of spirits withdrawn for exportation during fiscal year	14, 837, 581	.....	16, 765, 666	.....	15, 921, 482	.....	8, 092, 725	.....	5, 326, 427	.....
Quantity of spirits withdrawn for scientific purposes, for use of the United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, &c.	45, 404	.....	337, 843	.....	1, 149, 851	.....	1, 715, 722	.....	*2, 708, 446	.....
Total	.....	66, 768, 924	.....	78, 203, 871	.....	84, 443, 908	.....	80, 538, 627	.....	83, 475, 960
Quantity of spirits remaining in warehouses at end of fiscal year	.....	19, 212, 470	.....	31, 363, 869	.....	64, 648, 111	.....	89, 962, 645	.....	80, 499, 993

* Scientific	28, 725
Transfers	203, 938
Casualties	184, 770
Leakage	2, 291, 013
Total	2, 708, 446

SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

The following table shows the quantity remaining in distillery warehouses at the close of each of the fifteen fiscal years during which spirits have been stored in such warehouses:

	Gallons.
Quantity remaining June 30, 1869	16,685,166
Quantity remaining June 30, 1870	11,671,886
Quantity remaining June 30, 1871	6,744,360
Quantity remaining June 30, 1872	10,103,392
Quantity remaining June 30, 1873	14,650,148
Quantity remaining June 30, 1874	15,575,224
Quantity remaining June 30, 1875	13,179,596
Quantity remaining June 30, 1876	12,595,850
Quantity remaining June 30, 1877	13,091,773
Quantity remaining June 30, 1878	14,088,773
Quantity remaining June 30, 1879	19,212,470
Quantity remaining June 30, 1880	31,363,869
Quantity remaining June 30, 1881	64,648,111
Quantity remaining June 30, 1882	89,962,645
Quantity remaining June 30, 1883	80,499,993

* * * * * * *

COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing, by districts, the quantity, in taxable gallons, of spirits withdrawn for export during the four months ended October 31, in the years 1877, 1878, 1879, 1880, 1881, and 1882, and during the three months ended September 30, 1883:

Districts.	1877.	1878.	1879.	1880.	1881.	1882.	1883.
First California				180	441	2,526	268
First Illinois	165,376	1,043,630	513,097	265,050	94,309		6,680
Third Illinois	43,088	98,711	128,505	252,527	52,036		
Fifth Illinois	218,411	1,334,489	1,436,534	1,453,922	879,486	30,388	125,771
Eighth Illinois			214,380	812,937	183,299		
First Indiana			25,913	68,200			
Fourth Indiana	6,327	52,352		13,362			*16,593
Seventh Indiana			394,839	192,441	53,511	19,712	42,995
Second Iowa				117,732	125,267		91,070
Fifth Iowa				196,729	167,792		
Second Kentucky						878	19,307
Fifth Kentucky		1,064				1,777	110,329
Sixth Kentucky	1,022	2,493		1,367		2,446	38,170
Seventh Kentucky		1,096		139	2,747	694	102,711
Eighth Kentucky		1,053					22,750
Third Maryland	7,687					11,230	28,261
Third Massachusetts	26,233	147,642	84,062	106,216	67,068	71,663	126,885
Fifth Massachusetts	289,365	357,900	369,840	263,078	227,407	337,868	451
First Missouri		200,494					
Sixth Missouri							436
Nebraska	5,986		20,134	98,261	16,698		
First New York		7,886		7,909			
First Ohio	21,497	53,906	17,436	128,351	28,515		
Third Ohio				43,953	80,637		
Sixth Ohio	2,479			1,938			4,398
First Pennsylvania							3,864
Twenty-second Pennsylvania						10,619	9,602
Twenty-third Pennsylvania					292	3,772	1,848
First Wisconsin			4,404				
Total	787,471	3,302,766	3,209,144	4,024,292	1,979,505	493,573	752,380

* Designated as sixth district since August 1, 1883.

* * * * * * *

SPIRITS IN DISTILLERY WAREHOUSES NOVEMBER 1, 1881, NOVEMBER 1, 1882, AND OCTOBER 1, 1883.

Following is a statement of the quantities of spirits remaining in distillery warehouses November 1, 1881, November 1, 1882, and October 1, 1883:

States.	Gallons.		
	1881.	1882.	1883.
Alabama	5,942	1,240	3,134
Arkansas	14,253	8,134	20,326
California	222,382	332,918	260,148
Colorado	2,388	.....	.....
Connecticut	25,956	15,394	6,866
Georgia	22,676	12,020	62,254
Idaho	5,508	6,894	.....
Illinois	1,905,620	2,194,383	1,174,012
Indiana	1,879,907	1,664,021	1,235,690
Iowa	4,756	24,475	19,038
Kansas	28,319	34,067	21,688
Kentucky	44,644,660	59,600,469	52,219,174
Maryland	3,723,706	4,021,007	3,349,798
Massachusetts	446,254	471,317	493,205
Montana	.....	.....	131
Missouri	206,612	162,457	195,316
Nebraska	198,284	195,203	164,322
New Hampshire	29,712	31,490	32,407
New Jersey	187,654	191,978	142,126
New York	281,025	345,066	242,470
North Carolina	137,183	88,409	154,151
Ohio	3,247,868	3,088,969	2,758,831
Oregon	.....	.....	2,022
Pennsylvania	7,683,851	9,464,256	8,056,339
South Carolina	5,677	2,587	12,532
Tennessee	1,438,385	1,362,493	1,527,574
Texas	8,493	6,434	6,340
Virginia	179,107	191,039	224,130
West Virginia	854,913	981,881	857,485
Wisconsin	51,095	129,730	163,852
Total	67,442,186	84,628,331	73,405,361

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1883.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the first day of October, 1883, was nearly one hundred and sixteen million gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses	73,847,103
In hands of wholesale liquor dealers	13,921,482
In hands of retail liquor dealers	28,180,650
Total	115,949,235

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at one hundred and fifty gallons.

OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining

therein at the beginning and close of the fiscal year ended June 30, 1883, in taxable gallons:

	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1882:			
First district of California	220,687		
Fourth district of California	202,985		
		423,672	
Removed for exportation and unaccounted for July 1, 1882:			
First district of California		825	
			424,497
Produced and bonded during the year:			
Produced and warehoused in first district	117,778		
Produced in fourth and warehoused in first district	21,061		
		138,839	
Produced and warehoused in fourth district		85,138	
			223,977
Transferred from fourth district to first district			6,516
			654,990
Exported and accounted for during the year:			
First district of California		1,245	
Fourth district of California		94	
			1,339
Removed tax-paid during the year:			
First district of California	119,299		
Fourth district of California	76,754		
		196,053	
Loss by regauge, act of May 28, 1880:			
First district of California	5,034		
Fourth district of California	4,306		
		9,340	
Transferred from fourth to first district		6,516	
			211,909
Removed for exportation and unaccounted for June 30, 1883:			
Fourth district of California		163	
Remaining in warehouse June 30, 1883:			
First district of California	241,289		
Fourth district of California	200,290		
		441,579	
			441,742
			654,990

Of the 223,977 gallons grape brandy bonded during the last fiscal year 117,778 gallons were produced in the first district and 106,199 gallons were produced in the fourth district of California.

The total product was 157,848 gallons less than in the previous year, while the amount removed tax-paid was 27,429 gallons larger than in 1882. The loss resulting from regauge under the act of May 28, 1880, was 3,773 gallons more than in the previous year.

Of the quantity in warehouse June 30, 1883, 241,289 gallons were in the following warehouses in the first district of California:

	Gallons.
No. 1. Bode & Searle, at San Francisco	151,027
No. 2. Juan Bernard, at Los Angeles	44,682
No. 3. G. C. Carlon, at Stockton	24,475
No. 4. James M. Tierman, at San Gabriel Station	21,105

The last-named special bonded warehouse was established December 20, 1882, and 200,290 gallons were in the following-named warehouses in the fourth district of California:

	Gallons.
No. 1. George Lichthardt, at Sacramento	84,252
No. 2. John F. Boyce, at Santa Rosa	25,179
No. 3. A. B. Purfurst, at Saint Helena	71,619
No. 4. John Tivnen, at Sonoma	19,240

EXPORTS, DRAWBACKS, BANKS, AND ASSESSMENTS.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows as removed and unaccounted for July 1, 1882, and July 1, 1883, the quantity, in pounds, of manufactured tobacco and snuff which had been removed for exportation in bond, and concerning which the proof of exportation required by law had not been furnished prior to the dates named:

	Pounds.	Pounds.
1. Removed and unaccounted for July 1, 1882:		
Bonds in the hands of the U. S. district attorneys	17,094	
Tobacco at 24 cents removed under exportation bonds	3,481	
Tobacco at 24 cents removed under transportation bonds	9,835	
Tobacco at 16 cents removed under exportation bonds	1,080,127 8/16	
Tobacco at 16 cents removed under transportation bonds	84,473	
		1,195,010 8/16
Removed during the year ended June 30, 1883:		
Tobacco at 16 cents tax	9,164,311 8/16	
Tobacco at 8 cents tax	1,787,444 6/16	
		10,951,755 14/16
		12,146,766 6/16
3. Exported and accounted for during the year:		
Tobacco, at 24 cents tax	12,955	
Tobacco, at 16 cents tax under exportation bonds	10,150,952	
Tobacco, at 16 cents tax under transportation bonds	81,989	
Tobacco, at 24 cents tax paid on deficiencies	361	
Tobacco, at 16 cents tax paid on deficiencies	1,565	
Tobacco, at 8 cents tax under exportation bonds	932,823 14/16	
		11,180,645 14/16
4. Remaining unaccounted for June 30, 1883:		
Bonds in the hands of United States district attorneys	17,094	
Tobacco, at 16 cents tax removed under exportation bonds	91,922	
Tobacco, at 16 cents tax removed under transportation bonds	2,484	
Tobacco, at 8 cents tax removed under exportation bonds	854,620 8/16	
		966,120 8/16
		12,146,766 6/16

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Number.	Number.
1. Removed and unaccounted for July 1, 1882:		
Cigars, at $6 per M	242,550	
Cigarettes, at 1.75 per M	4,856,500	
		5,099,050
2. Removed during year ended June 30, 1883:		
Cigars, at $6 per M	2,378,050	
Cigars, at $3 per M	395,325	
Cigarettes, at $1.75 per M	68,413,560	
Cigarettes, at 50 cents per M	8,474,500	
		79,661,435
		84,760,485

3. Exported and accounted for during the year ended June 30, 1883:

	Number.	Number.
Cigars, at $6 per M	2,613,100	
Cigars, at $3 per M	291,325	
Cigarettes, at $1.75 per M	73,039,060	
Cigarettes, at 50 cents per M	3,561,500	
		79,504,985

4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1883:

Cigars, at $6 per M	7,500	
Cigars, at $3 per M	104,000	
Cigarettes, at $1.75 per M	231,000	
Cigarettes, at 50 cents per M	4,913,000	
		5,255,500
		84,760,485

DATE OF BONDS REMAINING UNACCOUNTED FOR JUNE 30, 1883.

The years in which the bonds were given for the exportation of tobacco, snuff, cigars, and cigarettes remaining unaccounted for by the evidence required by law for their cancellation, on June 30, 1883, are as follows, viz:

Year.	Tobacco, in pounds.	Snuff, in pounds.	Number of cigars.	Number of cigarettes.
1872	17,094			
1873	0			
1874	0			
1875	0			
1876	0			
1877	0			
1878	0			
1879	9,774		7,500	
1880	20,156		6,000	
1881	6,197		0	
1882	15,221		0	95,000
1883	897,678½		98,000	5,049,000
	966,120½		111,500	5,144,000

EXPORTATION OF FRICTION MATCHES, WAX TAPERS, CIGAR LIGHTS, AND PROPRIETARY ARTICLES UNDER SECTION 19 OF THE ACT OF MARCH 1, 1879.

		Number of articles.	Amount of tax.	Number of articles.	Amount of tax.
1	Remaining unaccounted for June 30, 1882	327,063	$3,546 72		
2	Bonded during the year ended June 30, 1883	27,516,958	294,837 78		
				27,844,021	$298,384 50
3	Accounted for as exported during the year	27,393,745	293,425 86		
4	Remaining unaccounted for June 30, 1883	450,276	4,958 64		
				27,844,021	298,384 50

DRAWBACK.

STATEMENT of DRAWBACK of INTERNAL-REVENUE TAXES ALLOWED on EXPORTED MERCHANDISE during the fiscal year ended 1883.

Port.	No. of claims.	Proprietary articles.	Tobacco.	Cigars and cigarettes.	Fermented liquors.	Stills.	Distilled spirits.	Chairs.*	Total.
Baltimore	10	$492 48		$215 25			$30 60		$738 33
Boston	13	1,015 93			$41 63		247 50		1,305 06
Chicago	2				72 14				72 14
Milwaukee	27				899 12				899 12
New York	828	28,242 66	$976 17	2,970 62	1,902 82	$60 00	108 90	$590 92	34,852 09
New Orleans	42			130 00	1,184 36				1,314 36
Philadelphia	8	1,382 61							1,382 61
San Francisco	150	1,424 91	4,628 43	1,879 50	95 27		4,221 00		12,249 11
Saint Louis	44				1,838 82				1,838 82
Rochester	2	371 02							371 02
Suspension Bridge	1	12 96							12 96
Troy	3	58 32							58 32
Total	1,130	33,000 89	5,604 60	5,195 37	6,034 16	60 00	4,608 00	590 92	55,093 94
Allowed 1882	909	33,695 22	5,069 36	1,406 12	3,913 18	60 00	1,966 50		46,110 38

* Exported during the years 1864–'65, 1866, and 1867 under the provisions of section 171, act June 30, 1864.

By the act of March 3, 1883, section 1, all internal-revenue taxes on proprietary articles (perfumery, medicinal preparations, and other articles imposed by Schedule A, following section 3437 R. S.) were repealed; and, as provided in said act, no drawback of tax on such articles exported on and after the 1st day of July, 1883, has been allowed. At the time the act named took effect, however, there were many unadjusted claims covering articles of this description exported prior to July 1, 1883, and the amount so outstanding is estimated at about $25,000, a portion of which has already been allowed during the current fiscal year.

In connection with the foregoing statement attention is called to the fact that while the law, §3244 R. S., authorizes the allowance of drawback on stills when exported, no appropriation has yet been made by Congress for the payment of such drawback. I have therefore to renew the recommendation made in my predecessor's reports for the years 1880, 1881, and 1882 that the necessary appropriation be made for the payment of such drawback, and, in so doing, I would call attention to the following suggestion on the subject which I find on pages CXXX and CXXXI of the last-named report:

> While a number of claims covering stills have been allowed by this office during the past three years, and by the authority conferred by section 3244, yet the claimants in such cases have been unable to recover the amount of drawback so awarded them by this office, in consequence of the failure of Congress to make the necessary appropriation. While the amounts due these claimants are not large, the promise made by the law to this class of taxpayers should, nevertheless, be redeemed, and I urgently call attention to this matter, in order that the payment of these claims may be provided for.

CAPITAL AND DEPOSITS OF BANKS.

The following is a statement of the average capital and deposits of banks and bankers for the six months ended November 30, 1882:

States and Territories.	Average capital and deposits of banks and bankers.—Form 67.			Average capital and deposits of savings banks.—Form 106.			
	Average capital.	Average taxable capital.	Average deposits.	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama	$1,232,000	$1,232,000	$3,437,588	.....	.....	.....	.....
Arizona	130,244	130,244	829,944	.....	.....	.....	.....
Arkansas	389,552	278,188	743,448	.....	.....	.....	.....
California	18,329,598	12,888,712	46,451,708	$2,175,618	$1,175,152	$48,183,424	$7,202,344
Colorado	1,393,896	1,393,896	4,870,124	.....	.....	.....	.....
Connecticut	3,094,432	3,087,340	7,023,268	.....	.....	83,761,086	2,635,696
Dakota	628,620	628,620	1,402,844	.....	.....	.....	.....
Delaware	571,684	571,684	1,069,556	.....	.....	1,679,808	15,340
Florida	156,256	155,872	967,160	.....	.....	.....	.....
Georgia	3,498,232	3,498,232	5,089,052	30,000	30,000	1,160,704	363,436
Idaho	39,956	39,956	184,468	.....	.....	.....	.....
Illinois	11,372,266	9,099,676	53,811,568	51,000	45,500	1,778,388	174,072
Indiana	4,614,236	3,917,692	16,458,784	.....	.....	2,015,286	96,932
Iowa	6,878,358	6,460,728	24,004,112	30,000	30,000	313,082	31,156
Kansas	2,764,372	2,697,060	8,672,140	.....	.....	.....	.....
Kentucky	10,952,220	10,946,972	17,030,360	.....	.....	.....	.....
Louisiana	2,470,402	2,267,476	4,689,200	100,000	100,000	117,972	28
Maine	83,342	73,208	256,084	.....	.....	29,009,228	57,728
Maryland	3,747,382	2,961,156	10,621,588	30,900	30,900	25,677,110	137,672
Massachusetts	7,540,212	6,106,380	18,307,292	.....	.....	230,857,900	93,860
Michigan	3,466,986	3,126,156	19,976,576	205,000	165,000	3,809,782	703,720
Minnesota	3,690,024	3,475,024	12,521,132	.....	.....	246,184	140,396
Mississippi	1,006,692	1,006,692	2,124,844	.....	.....	.....	.....
Missouri	11,644,018	10,593,500	51,328,296	.....	.....	.....	.....
Montana	525,720	525,720	1,540,824	.....	.....	.....	.....
Nebraska	1,657,052	1,657,052	4,777,120	.....	.....	.....	.....
Nevada	163,732	163,732	987,056	.....	.....	.....	.....
New Hampshire	50,000	50,000	26,100	100,000	100,000	38,577,238	656,996
New Jersey	1,235,200	830,076	4,173,120	57,500	.....	25,654,732	61,836
New Mexico	25,420	25,420	920,016	.....	.....	.....	.....
New York	82,760,504	65,722,376	248,106,224	.....	.....	393,698,834	524,240
North Carolina	624,356	624,356	1,020,428	.....	.....	.....	.....
Ohio	7,593,296	6,317,040	38,205,128	235,000	179,764	13,490,464	77,760
Oregon	959,008	689,008	3,576,112	.....	.....	.....	.....
Pennsylvania	14,610,944	13,178,520	92,836,288	525,000	498,056	41,662,142	933,000
Rhode Island	3,215,982	2,408,492	9,583,316	.....	.....	42,821,100	3,083,732
South Carolina	573,296	533,296	2,617,288	30,000	30,000	5,234	2,248
Tennessee	1,764,148	1,738,984	2,964,940	.....	.....	.....	.....
Texas	4,624,556	4,613,728	11,358,660	.....	.....	.....	.....
Utah	303,660	303,660	2,571,584	.....	.....	.....	.....
Vermont	450,000	274,768	3,009,224	.....	.....	8,755,288	23,684
Virginia	2,579,870	2,488,788	10,607,316	399,868	399,868	1,148,908	192,880
Washington	472,156	472,156	1,240,180	.....	.....	.....	.....
West Virginia	1,190,310	1,139,704	5,194,428	.....	.....	.....	.....
Wisconsin	2,358,356	2,217,664	22,327,104	.....	.....	.....	.....
Wyoming	214,964	214,964	1,075,804	3,200	3,200	26,662	12,256
	227,647,510	192,825,968	779,989,396	3,973,086	2,787,440	994,450,556	17,221,012

Following is a statement of the average capital and deposits of banks and bankers for the six months ended November 30, 1882, in aggregate:

States and Territories.	Total average and taxable average of capital and deposits.—Forms 67 and 106.			
	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama	$1,232,000	$1,232,000	$3,437,588	$3,437,588
Arizona	130,244	130,244	829,944	829,944
Arkansas	389,552	278,188	743,448	743,448
California	20,505,216	14,063,864	94,635,132	53,654,052
Colorado	1,393,896	1,393,896	4,870,124	4,870,124
Connecticut	3,094,432	3,087,340	90,784,354	9,658,954
Dakota	628,620	628,620	1,402,844	1,402,844
Delaware	571,684	571,684	2,749,364	1,084,896
Florida	156,256	155,872	967,160	967,160
Georgia	3,528,232	3,528,232	6,249,756	5,452,488
Idaho	39,956	39,956	184,468	184,468
Illinois	11,423,266	9,145,176	55,589,956	53,985,640
Indiana	4,614,236	3,917,692	18,474,070	16,555,716
Iowa	6,908,358	6,490,728	24,317,194	24,035,268
Kansas	2,764,372	2,697,060	8,672,140	8,672,140
Kentucky	10,952,220	10,946,972	17,030,360	17,030,360
Louisiana	2,570,402	2,367,476	4,807,172	4,689,228
Maine	83,342	73,208	29,265,312	313,812
Maryland	3,778,282	2,992,056	36,298,698	10,759,260
Massachusetts	7,540,212	6,106,380	249,165,192	18,401,152
Michigan	3,671,986	2,291,156	23,786,358	20,680,296
Minnesota	3,690,024	3,475,024	12,767,316	12,661,528
Mississippi	1,006,692	1,006,692	2,124,844	2,124,844
Missouri	11,644,018	10,593,500	51,328,296	51,328,296
Montana	525,720	525,720	1,540,824	1,540,824
Nebraska	1,657,052	1,657,052	4,777,120	4,777,120
Nevada	163,732	163,732	987,056	987,056
New Hampshire	150,000	150,000	38,603,338	683,096
New Jersey	1,292,700	830,076	29,827,852	4,234,956
New Mexico	25,420	25,420	920,016	920,016
New York	82,760,504	65,722,376	641,805,058	248,630,464
North Carolina	624,356	624,356	1,020,428	1,020,428
Ohio	7,828,296	6,496,804	51,695,592	38,282,888
Oregon	959,008	689,008	3,576,112	3,576,112
Pennsylvania	15,135,944	13,676,576	134,498,430	93,769,288
Rhode Island	3,215,982	2,408,492	52,404,416	12,667,048
South Carolina	603,296	563,296	2,022,522	2,019,536
Tennessee	1,764,148	1,738,984	2,964,940	2,964,940
Texas	4,624,556	4,613,728	11,358,660	11,358,660
Utah	303,660	303,660	2,571,584	2,571,584
Vermont	450,000	274,768	11,764,512	3,032,908
Virginia	2,979,738	2,888,656	11,756,224	10,800,196
Washington	472,156	472,156	1,240,180	1,240,180
West Virginia	1,190,310	1,139,704	5,194,428	5,194,428
Wisconsin	2,358,356	2,217,664	22,327,104	22,327,104
Wyoming	218,164	218,164	1,102,466	1,088,060
Total	231,620,596	195,613,408	1,774,439,952	797,210,398

ASSESSMENTS ON BANK CAPITAL AND DEPOSITS.

Following is a statement of the amount of taxes assessed on the capital and deposits of banks and bankers during the six months ended November 30, 1882:

States and Territories.	Banks and bankers.		Savings banks.		Total.
	On capital.	On deposits.	On capital.	On deposits.	
Alabama	$3,080 01	$8,593 97	.....	.....	$11,673 98
Arizona	325 61	2,074 86	.....	.....	2,400 47
Arkansas	695 47	1,858 62	.....	.....	2,554 09
California	32,221 78	116,129 27	$2,937 88	$18,005 86	169,294 79
Colorado	3,484 74	12,175 31	.....	.....	15,660 05
Connecticut	7,718 35	17,558 17	.....	6,589 24	31,865 76
Dakota	1,571 55	3,507 11	.....	.....	5,078 66
Delaware	1,429 21	2,673 89	.....	38 35	4,141 45
Florida	389 68	2,417 90	.....	.....	2,807 58
Georgia	8,745 58	12,722 63	75 00	908 59	22,451 80
Idaho	99 89	461 17	.....	.....	561 06
Illinois	22,749 19	134,528 92	113 75	435 18	157,827 04
Indiana	9,794 23	41,146 96	.....	242 33	51,183 52
Iowa	16,151 82	60,010 28	75 00	77 89	76,314 99
Kansas	6,742 65	21,680 35	.....	.....	28,423 00
Kentucky	27,367 43	42,575 90	.....	.....	69,943 33
Louisiana	5,668 69	11,723 00	250 00	07	17,641 76
Maine	183 02	640 21	.....	144 32	967 55
Maryland	7,402 89	26,553 97	77 25	344 18	34,378 29
Massachusetts	15,265 95	45,768 23	.....	234 65	61,268 83
Michigan	7,815 39	49,941 44	412 50	1,759 30	59,928 63
Minnesota	8,687 56	31,302 83	.....	350 99	40,341 38
Mississippi	2,516 73	5,312 11	.....	.....	7,828 84
Missouri	26,483 75	128,320 74	.....	.....	154,804 49
Montana	1,314 30	3,852 06	.....	.....	5,166 36
Nebraska	4,142 63	11,942 80	.....	.....	16,085 43
Nevada	409 33	2,467 64	.....	.....	2,876 97
New Hampshire	125 00	65 25	250 00	1,642 49	2,082 74
New Jersey	2,075 19	10,432 80	.....	154 59	12,662 58
New Mexico	63 55	2,300 04	.....	.....	2,363 59
New York	164,305 94	620,265 56	.....	1,310 60	785,882 10
North Carolina	1,560 89	2 551 04	.....	.....	4,111 96
Ohio	15,792 60	95,512 82	449 41	194 40	111,949 23
Oregon	1,722 52	8,940 28	.....	.....	10,662 80
Pennsylvania	32,946 30	232,090 72	1,245 14	2,332 50	268,614 66
Rhode Island	6,021 23	23,958 29	.....	7,709 33	37,688 85
South Carolina	1,333 24	5,043 22	75 00	5 62	6,457 08
Tennessee	4,347 46	7,412 35	.....	.....	11,759 81
Texas	11,534 32	28,396 65	.....	.....	39,930 97
Utah	759 15	6,428 96	.....	.....	7,188 11
Vermont	686 92	7,523 06	.....	59 21	8,269 19
Virginia	6,221 97	26,518 29	999 67	482 20	34,222 13
Washington	1,180 39	3,100 45	.....	.....	4,280 84
West Virginia	2,849 26	12,986 07	.....	.....	15,835 33
Wisconsin	5,544 16	55,817 76	.....	.....	61,361 92
Wyoming	537 41	2,689 51	8 00	30 64	3,265 56
Total	482,064 93	1,949,973 49	6,968 60	43,052 53	2,482,059 55

AVERAGE CAPITAL AND DEPOSITS FOR LAST FIVE FISCAL YEARS.

STATEMENT of the GROSS AMOUNTS of AVERAGE CAPITAL and DEPOSITS of SAVINGS BANKS, BANKS and BANKERS, OTHER THAN NATIONAL BANKS, for the years ended May 31, 1879, 1880, 1881, 1882, *and for the six months ended November* 30, 1883.

	1879.	1880.	1881.	1882.	1883.
Capital of savings banks	$3,597,392	$4,004,821	$4,187,396	$3,832,828	$3,973,086
Capital of banks and bankers	193,781,219	192,173,555	207,454,924	224,476,932	227,647,510
Deposits of savings banks	829,912,178	796,704,336	890,066,544	981,380,832	994,450,556
Deposits of banks and bankers	407,661,079	469,124,384	597,381,514	745,500,094	779,989,396
Total	1,434,951,868	1,462,007,096	1,699,090,378	1,955,190,686	2,006,060,548

BANK FUNDS INVESTED IN BONDS.

The following is a statement of average capital and deposits of savings banks and the capital of banks and bankers other than national banks invested in United States bonds, compiled from the returns of said banks and bankers for the years ended May 31, 1879, 1880, 1881, 1882, and the first six months of the year ended May 31, 1883:

	1879.	1880.	1881.	1882.	1883.
Capital of savings banks	$429, 791	$507, 876	$812, 768	$1, 102, 938	$1, 185, 646
Capital of banks and bankers	40, 013, 376	40, 371, 865	35, 099, 939	37, 527, 554	34, 821, 542
Deposits of savings banks	154, 847, 346	182, 580, 893	194, 886, 529	233, 673, 588	222, 004, 861
Total	195, 290, 513	223, 460, 634	230, 799, 236	272, 304, 080	258, 012, 049

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1882, and June 30, 1883, respectively, and the increase or decrease on each article or occupation:

	Amount assessed during fiscal year ended—		Fiscal year ended June 30, 1883.	
	June 30, 1882.	June 30, 1883.	Increase over 1882.	Decrease from 1882.
Tax on deficiencies in production of distilled spirits	$108, 951 24	$67, 072 85	.....	$41, 878 39
Tax on excess of materials used in the production of distilled spirits	7, 730 78	8, 536 11	$805 33	.....
Tax on deposits and capital of banks, bankers, and savings institutions other than national banks	5, 222, 012 40	2, 696, 834 36	.....	2, 525, 178 04
Tax on circulation of banks and others	1, 921 81	805 26	.....	1, 116 55
Tax on distilled spirits fraudulently removed or seized; also, taxes overdue	63, 414 70	1, 522, 883 12	1, 459, 468 42	.....
Tax on fermented liquors removed from brewery unstamped	664 65	575 81	.....	88 84
Tax on tobacco, snuff, and cigars removed from factory unstamped	43, 095 60	17, 651 07	.....	25, 444 53
Tax on proprietary articles removed unstamped	5, 479 19	1, 788 00	.....	3, 691 19
Assessed penalties	193, 145 24	80, 141 45	.....	113, 003 79
Legacies and successions	29, 085 92	22, 918 83	.....	6, 167 09
Unassessed and unassessable penalties, interest, taxes previously abated, conscience money, and deficiencies in bonded accounts which have been collected; also, fines, penalties, and forfeitures and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also, amount of penalties and interest received for validating unstamped instruments (Form 58)	285, 250 80	352, 299 72	67, 048 92	.....
Special taxes (licenses)	61, 415 03	53, 588 27	.....	7, 826 76
Tax on income and dividends	1, 201 44	3, 708 19	2, 506 75	.....
Total	6, 023, 368 80	4, 828, 803 04	.....	1, 194, 565 76

ASSESSMENTS FOR 1883.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal

year ended June 30, 1883, and includes the taxes assessed upon capital and deposits of banks and bankers:

Alabama	$18,735 99	Montana	$5,631 79
Arizona	3,724 14	Nebraska	21,459 10
Arkansas	8,404 54	Nevada	3,479 51
California	185,358 62	New Hampshire	3,573 29
Colorado	19,237 53	New Jersey	66,679 24
Connecticut	38,000 82	New Mexico	3,335 18
Dakota	6,134 39	New York	882,069 83
Delaware	4,823 65	North Carolina	28,975 31
Florida	4,083 23	Ohio	189,308 96
Georgia	39,736 90	Oregon	11,693 92
Idaho	943 02	Pennsylvania	522,173 15
Illinois	195,981 25	Rhode Island	225,311 93
Indiana	154,495 58	South Carolina	15,406 26
Iowa	91,417 15	Tennessee	46,475 44
Kansas	30,666 54	Texas	48,849 06
Kentucky	1,016,180 21	Utah	8,146 46
Louisiana	41,417 05	Vermont	9,735 87
Maine	3,668 48	Virginia	48,799 07
Maryland	273,594 54	Washington	5,120 52
Massachusetts	134,613 71	West Virginia	24,902 86
Michigan	71,291 47	Wisconsin	68,551 25
Minnesota	42,951 49	Wyoming	3,563 14
Missisippi	8,719 10		
Missouri	191,382 50	Total	4,828,803 04

The main increase of the assessments made in the last fiscal year over the assessments made during the year ended June 30, 1882, consists in the tax on distilled spirits and amount assessed on what is called Form 58.

The law provides three methods of collecting the tax on distilled spirits remaining in warehouse over three years, viz:

1. Suit on the warehousing bond,
2. Assessment of the tax, and
3. Proceeding by distraint.

Upon consultation with the honorable Secretary of the Treasury it was decided to adopt the second remedy, and $1,473,045.30 were consequently assessed on spirits remaining in warehouse over the legal time of three years. This explains the increase of assessments on this item, and really leaves a decrease of $13,576.88 assessed on spirits fraudulently removed or seized.

Among the assessments made on Form 58 are amounts collected in compromise. These collections were larger than in the previous year, the collections from this source during the last fiscal year being $252,077.78, while in 1882 they were only $211,524.68. This of course helped materially to swell the total amount assessed on Form 58.

The decrease of $2,525,178.04 in the tax assessed on capital, and deposits of banks and bankers, as shown by the above table, is owing to the repeal of said tax by the act of March 3, 1883. Under an opinion of the honorable Attorney-General no taxes on this account were assessed for periods subsequent to November 30, 1882.

Of the tax on deficiency in the production of distilled spirits $41,878.39 less were assessed last fiscal year than in the previous year. Section 6 of the act of March 1, 1879, as amended by section 8 of the act of May 28, 1880, authorizes the Commissioner to remit the assessment of this tax whenever he is satisfied by sufficient evidence that the deficiency was not caused by any want of diligence, or by any fraudulent purpose on the part of the distiller, but was caused by unavoidable accident or by a misunderstanding of the law or regulations. A large number of such cases therefore were disposed of in this manner, which otherwise would have been assessed.

In the fiscal year ending June 30, 1882, a large amount of 100 per centum penalties were assessed against banks and bankers on erroneous returns made by them. The United States Supreme Court having decided such assessments to be illegal, they were not made during the last fiscal year, which explains the decrease of $113,003.79 in this item.

FILES.

The following tables will probably prove interesting.

The general files of this Bureau contain 5,300 cubic feet of miscellaneous reports and papers.

Total number of letters received	1,092,100
Number record books of letters written	1,122
Number press copies of letters written	1,068
Number distillery warehouse records	220
Number record of rectifiers	95
Number record of brewers	80
Number record of fruit distilleries	86
Number abstract of collections	241
Number miscellaneous books	1,789

The files of the stamp office contain books, papers, &c., as follows:

	Number of books.	Number of papers.	Weight.	Number of different books and papers.	Cubic feet occupied by the same.	Total number of books and papers of the various kinds.
First page	.....	129,403	5,962	45	405′ 1381″	.....
Second page	.....	127,834	7,685	31	267′ 1038″	.....
Third page	54,100	.....	37,883	18	1337′ 682″	.....
Fourth page	81,353	.....	52,961	42	1858′ 66″	.....
Fifth page	44,529	.....	35,542	34	1084′ 1104″	.....
Sixth page	45,284	.....	22,746	36	541′ 628″	.....
Seventh page	144,942	.....	59,994	143	1378′ 1126″	.....
Total	370,208	257,237	222,773	349	6873′ 841″	.....

Forms, reports, requisitions, &c	457,237
Stubs of distillery-warehouse stamps	48,216
Stubs of export stamps and brewers' permits	5,884
Stubs of receipt stamps	81,353
Stubs of W. L. D. stamps	20,596
Stubs of tobacco and snuff stamps	74,321
Stubs of special-tax stamps and record books	136,478
Stamp books returned by collectors	3,420

I have been urged to make recommendations upon many subjects, and the *precedents* would have justified my doing so where my judgment approved, but I could find no provision of *law* which authorized or directed such a course, nor does your letter of September 10, asking for this report, call for such a response. I have therefore yielded very little to a temptation of that kind, and shall reserve expressions of opinion upon the subjects presented to me until such expressions may be called for by the proper authority.

I have the honor to subscribe myself, very respectfully,

WALTER EVANS,
Commissioner.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

REPORT OF THE COMPTROLLER OF THE CURRENCY.

REPORT

OF

THE COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,
OFFICE OF COMPTROLLER OF THE CURRENCY,
Washington, December 1, 1883.

I have the honor to submit for the consideration of Congress the twenty-first annual report of the Comptroller of the Currency, in compliance with section 333 of the Revised Statutes of the United States.

Two hundred and sixty-two banks have been organized during the year ending November 1, 1883, with an aggregate authorized capital of $28,654,350; circulating notes have been issued to these new associations amounting to $7,909,190. This is the largest number of banks organized in any year since 1865.

The following table gives the number of banks organized in each State and Territory, with their aggregate capital and circulation:

States and Territories.	No. of banks.	Capital.	Bonds deposited.	Circulation issued.
Texas	23	$1,741,000	$487,500	$404,960
Ohio	22	2,850,000	1,213,000	1,091,700
Iowa	21	1,560,000	452,500	407,090
Pennsylvania	20	1,317,200	776,500	660,600
Illinois	18	5,050,000	647,500	492,710
Nebraska	17	950,000	353,000	306,370
Kansas	15	785,000	240,000	159,690
New York	14	1,405,000	865,000	711,990
Dakota	12	600,000	169,000	152,030
Missouri	10	880,500	477,250	415,990
Kentucky	10	672,650	358,100	288,500
Michigan	9	2,410,000	285,000	242,990
Minnesota	8	2,910,000	206,500	185,850
Washington Ter	8	400,000	152,500	137,250
Indiana	7	500,000	312,500	272,230
Wisconsin	5	400,000	120,000	107,990
Oregon	5	260,000	83,400	75,020
New Jersey	4	253,000	213,000	191,700
California	3	250,000	112,500	45,000
Colorado	3	110,000	72,500	65,250
Tennessee	2	630,000	62,500	45,000
Massachusetts	2	400,000	400,000	360,000
Connecticut	2	350,000	110,000	90,000
Vermont	2	300,000	285,000	256,500
Montana	2	300,000	97,500	87,740
Virginia	2	100,000	62,500	38,250
Mississippi	2	100,000	80,000	72,000
Arkansas	2	100,000	75,000	67,500
Idaho	2	100,000	25,300	22,750
Rhode Island	1	225,000	200,000	180,000
Louisiana	1	200,000	50,000	.....
Alabama	1	100,000	25,000	22,500
Utah	1	100,000	100,000	90,000
Delaware	1	80,000	50,000	33,300
Maryland	1	60,000	28,000	25,200
West Virginia	1	55,000	15,000	13,500
North Carolina	1	50,000	50,000	45,000
Georgia	1	50,000	50,000	45,000
Arizona	1	50,000	12,500	.....
Total	262	28,654,350	9,375,550	7,909,190

These banks are located by geographical divisions, as follows: Eastern States, seven banks, with capital of $1,275,000; Middle States, forty,

with capital of $3,115,200; Southern States, forty-six, with capital of $3,798,650; Western States, one hundred and thirty-two, with capital of $18,295,500; Pacific States, eleven, with capital of $620,000; and Territories, twenty-six, with capital of $1,550,000.

Forty banks, with aggregate capital of $7,736,000 and circulation of $4,137,033, have voluntarily discontinued business during the year; twelve of which were succeeded by other banks, located in the same places, with nearly the same shareholders. Two national banks, with an aggregate capital of $250,000, during the year ending November 1, 1883, have been placed in the hands of receivers, making eighty-nine in all since the establishment of the system.

The total number of banks which have voluntarily closed their affairs by a vote of shareholders owning two-thirds of their stock, under sections 5220 and 5221 of the United States Revised Statutes, has been 450, of which 67 were placed in liquidation, in anticipation of the approach of the termination of their corporate existence, for the purpose of organizing new banks as their successors.

The shareholders of ten banks in all have permitted their corporate existence to expire, and these associations are in liquidation under section 7 of the act of July 12, 1882. National banks are organized in every State of the Union and in every organized Territory. The total number in operation on November 1 was twenty-five hundred and twenty-two, the largest number that has been in operation at any one time.

COMPARATIVE STATEMENTS OF THE NATIONAL BANKS FOR ELEVEN YEARS.

The following table exhibits the resources and liabilities of the national banks for eleven years, at nearly corresponding dates, from 1873 to 1883, inclusive:

	Sept. 12, 1873.	Oct. 2, 1874.	Oct. 1, 1875.	Oct. 2, 1876.	Oct. 1, 1877.	Oct. 1, 1878.	Oct. 2, 1879.	Oct. 1, 1880.	Oct. 1, 1881.	Oct. 3, 1882.	Oct. 2, 1883.
	1,976 banks.	2,004 banks.	2,087 banks.	2,089 banks.	2,080 banks.	2,053 banks.	2,048 banks.	2,090 banks.	2,132 banks.	2,269 banks.	2,501 banks.
RESOURCES.											
	Millions.	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*
Loans	944.2	954.4	984.7	931.3	891.9	834.0	878.5	1,041.0	1,173.8	1,243.2	1,309.2
Bonds for circulat'n	388.3	383.3	370.3	337.2	336.8	347.6	357.3	357.8	363.3	357.6	351.4
Other U. S. bonds	23.6	28.0	28.1	47.8	45.0	94.7	71.2	43.6	56.5	37.4	30.7
Stocks, bonds, &c	23.7	27.8	33.5	34.4	34.5	36.9	39.7	48.9	61.9	66.2	71.1
Due from banks	149.5	134.8	144.7	146.9	129.9	138.9	167.3	213.5	230.8	198.9	208.9
Real estate	34.7	38.1	42.4	43.1	45.2	46.7	47.8	48.0	47.3	46.5	48.3
Specie	19.9	21.2	8.1	21.4	22.7	30.7	42.2	109.3	114.3	102.9	107.8
Legal-tender notes	92.4	80.0	76.5	84.2	66.9	64.4	69.2	56.6	53.2	63.2	70.7
Nat'l-bank notes	16.1	18.5	18.5	15.9	15.6	16.9	16.7	18.2	17.7	20.7	22.7
C. H. exchanges	100.3	109.7	87.9	100.0	74.5	82.4	113.0	121.1	189.2	208.4	96.4
U. S. cert. of deposit	20.6	42.8	48.8	29.2	33.4	32.7	26.8	7.7	6.7	8.7	10.0
Due from U.S. Treas	.....	20.3	19.6	16.7	16.0	16.5	17.0	17.1	17.5	17.2	16.6
Other resources	17.3	18.3	19.1	19.1	28.7	24.9	22.1	23.0	26.2	28.9	28.9
Totals	1,830.6	1,877.2	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8	2,372.7
LIABILITIES.											
Capital stock	491.0	493.8	504.8	499.8	479.5	466.2	454.1	457.6	463.8	483.1	509.7
Surplus fund	120.3	129.0	134.4	132.2	122.8	116.9	114.8	120.5	128.1	132.0	142.0
Undivided profits	54.5	51.5	53.0	46.4	44.5	44.9	41.3	46.1	56.4	61.2	61.6
Circulation	340.3	334.2	319.1	292.2	291.9	301.9	313.8	317.3	320.2	315.0	310.5
Due to depositors	640.0	683.8	679.4	666.2	630.4	668.4	736.9	887.9	1,083.1	1,134.9	1,063.6
Due to banks	173.0	175.8	179.7	179.8	161.6	165.1	201.2	267.9	294.9	259.9	270.4
Other liabilities	11.5	9.1	11.8	10.6	10.4	7.9	6.7	8.5	11.9	13.7	14.9
Totals	1,830.6	1,877.2	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8	2,372.7

The different items of resources and liabilities have generally increased during the last eleven years, as will be seen by reference to the previous table, but the items of United States bonds and circulation have decreased considerably during the past year. The item of individual deposits has largely decreased. This large reduction is chiefly in the city of New York, and is to be accounted for by the fact that those banks doing business with brokers have, during the past year, exchanged checks to a large amount among themselves, instead of sending them through the clearing-house for payment as heretofore, thus causing a reduction of 105 millions in the item of exchanges for the clearing-house, under the head of resources, and a reduction of 104 millions in the individual deposits, under the head of liabilities.

The following table exhibits the resources and liabilities of the national banks at the close of business on the 2d day of October, 1883; the returns from New York City, Boston, Philadelphia and Baltimore, from the other reserve cities, and from the remaining banks of the country, being tabulated separately:

	New York City.	Boston, Philadelphia, and Baltimore.	Other reserve cities.*	Country banks.	Aggregate.
	48 banks.	103 banks.	97 banks.	2,253 banks.	2,501 banks.
RESOURCES.					
Loans and discounts	$245, 108, 332	$200, 815, 928	$151, 364, 826	$706, 161, 705	$1, 303, 450, 791
Overdrafts	361, 471	57, 643	372, 486	5, 002, 391	5, 793, 991
Bonds for circulation	18, 277, 500	49, 002, 050	27, 232, 250	256, 901, 050	351, 412, 850
Bonds for deposits	820, 000	661, 000	4, 153, 000	11, 447, 000	17, 081, 000
U. S. bonds on hand	2, 296, 050	334, 150	2, 508, 000	8, 454, 850	13, 593, 050
Other stocks and bonds	13, 017, 588	7, 430, 507	5, 487, 844	45, 178, 092	71, 114, 031
Due from reserve agents	.....	22, 902, 211	17, 896, 779	84, 119, 738	124, 918, 728
Due from other national banks	17, 336, 757	14, 457, 637	8, 147, 081	25, 772, 754	65, 714, 220
Due from other banks and bankers	2, 803, 515	1, 729, 484	3, 436, 345	10, 299, 931	18, 266, 275
Real estate, furniture, and fixtures	10, 727, 222	6, 581, 347	4, 070, 900	26, 958, 196	48, 337, 665
Current expenses	1, 077, 693	732, 879	829, 821	4, 167, 935	6, 808, 327
Premiums	632, 153	690, 818	1, 031, 892	5, 709, 210	8, 064, 073
Checks and other cash items	2, 696, 132	1, 170, 960	797, 656	8, 917, 945	13, 582, 693
Exchanges for clearing-house	69, 207, 772	18, 272, 166	7, 304, 803	1, 568, 472	96, 353, 213
Bills of other national banks	1, 812, 886	2, 842, 064	3, 094, 672	14, 924, 183	22, 673, 805
Fractional currency	45, 399	38, 416	53, 508	306, 628	443, 951
Specie	50, 274, 174	13, 079, 936	13, 210, 679	31, 253, 195	107, 817, 984
Legal-tender notes	17, 117, 605	8, 222, 711	15, 097, 081	30, 245, 600	70, 682, 997
U. S. certificates of deposit	2, 560, 000	4, 405, 000	2, 410, 000	585, 000	9, 930, 000
Five per cent. redemption fund	857, 994	2, 200, 489	1, 213, 349	11, 319, 192	15, 591, 024
Due from U. S. Treasurer	190, 320	132, 222	152, 178	520, 968	995, 688
Totals	457, 217, 563	355, 759, 618	269, 865, 150	1, 289, 814, 034	2, 372, 656, 365
LIABILITIES.					
Capital stock	50, 350, 000	80, 298, 330	51, 366, 500	327, 684, 957	509, 699, 787
Surplus fund	23, 875, 025	23, 313, 375	12, 731, 471	82, 080, 611	142, 000, 482
Undivided profits	11, 282, 715	6, 966, 434	5, 481, 854	37, 820, 956	61, 551, 959
National bank notes outstanding	15, 384, 205	43, 521, 339	23, 955, 758	227, 656, 555	310, 517, 857
State bank notes outstanding	39, 078	21, 396	.....	123, 883	184, 357
Dividends unpaid	223, 163	915, 649	204, 001	1, 886, 413	3, 229, 226
Individual deposits	221, 672, 303	152, 012, 932	120, 938, 735	554, 813, 731	1, 049, 437, 701
U. S. deposits	420, 095	439, 451	2, 694, 564	6, 629, 087	10, 183, 197
Deposits of U. S. disbursing officers	225, 400	.....	1, 036, 712	2, 718, 148	3, 980, 260
Due to national banks	96, 578, 148	37, 287, 071	28, 133, 291	24, 830, 167	186, 828, 677
Due to other banks and bankers	37, 167, 431	10, 727, 517	20, 853, 616	14, 853, 508	33, 602, 072
Notes and bills rediscounted	.....	.....	1, 290, 648	6, 096, 889	7, 387, 537
Bills payable	.....	256, 124	1, 178, 000	2, 619, 129	4, 053, 253
Totals	457, 217, 563	355, 759, 618	269, 865, 150	1, 289, 814, 034	2, 372, 656, 365

*The reserve cities, in addition to New York, Boston, Philadelphia, and Baltimore, are Albany, Pittsburgh, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Chicago, Detroit, Milwaukee, Saint Louis and San Francisco.

The following table exhibits, in the order of their capital, the twenty-five States having the largest amount of capital, together with the amount of circulation, loans and discounts, and individual deposits of each, on October 2, 1883:

States.	Capital.	Circulation.	Loans and discounts.	Individual deposits.
Massachusetts	$96, 602, 500	$65, 399, 957	$194, 174, 670	$116, 025, 957
New York	86, 894, 160	43, 118, 938	344, 212, 695	308, 139, 245
Pennsylvania	59, 260, 690	41, 169, 979	160, 013, 725	151, 619, 862
Ohio	35, 183, 250	23, 147, 825	76, 324, 073	59, 615, 288
Connecticut	25, 926, 820	17, 110, 998	42, 183, 466	22, 542, 418
Illinois	23, 003, 524	8, 592, 210	75, 256, 750	67, 820, 691
Rhode Island	20, 540, 050	14, 187, 208	30, 811, 846	11, 719, 313
Maryland	14, 208, 030	8, 628, 665	33, 688, 326	25, 571, 570
Indiana	14, 028, 500	8, 595, 020	28, 744, 861	23, 542, 138
Kentucky	12, 567, 900	9, 434, 261	22, 455, 533	13, 578, 490
New Jersey	12, 2 3, 350	9, 351, 479	33, 349, 099	29, 700, 324
Michigan	11, 665, 000	4, 973, 395	32, 977, 575	26, 803, 880
Maine	10, 485, 000	8, 080, 063	18, 778, 198	10, 032, 018
Minnesota	9, 151, 600	2, 126, 524	24, 084, 505	17, 036, 350
Iowa	9, 055, 000	4, 596, 303	20, 124, 327	16, 647, 922
Vermont	7, 986, 000	6, 512, 779	12, 054, 046	5, 455, 001
New Hampshire	6, 155, 000	5, 278, 237	8, 536, 853	4, 982, 532
Missouri	5, 850, 000	2, 117, 560	16, 808, 317	11, 622, 696
Tennessee	4, 315, 300	2, 567, 660	10, 475, 195	8, 419, 187
Wisconsin	4, 035, 000	2, 182, 943	13, 841, 561	14, 499, 471
Texas	3, 652, 250	1, 462, 100	10, 099, 212	8, 002, 525
California	3, 550, 000	1, 477, 350	8, 175, 066	8, 124, 377
Virginia	3, 496, 300	2, 614, 900	12, 958, 703	12, 385, 827
Nebraska	2, 860, 000	1, 547, 395	9, 732, 259	9, 419, 110
North Carolina	2, 401, 000	1, 152, 270	4, 832, 129	3, 214, 853

NUMBER, CAPITAL, AND DEPOSITS OF NATIONAL BANKS, STATE AND SAVINGS BANKS, AND PRIVATE BANKERS.

Section 333 of the Revised Statutes of the United States requires the Comptroller to present annually to Congress a statement of the condition of the banks and savings banks organized under State laws. Returns of capital and deposits have hitherto been made by these institutions and by private bankers semi-annually to this Department for purposes of taxation. From these returns the following table has been compiled, exhibiting in concise form, by geographical divisions, the total average capital and deposits of all the State and savings banks and private bankers of the country, for the six months ending November 30, 1882:

Geographical divisions.	State banks and trust companies.			Private bankers.			Savings banks with capital.			Savings banks without capital.	
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.
		Mill's.	*Mill's.*		*Mill's.*	*Mill's.*		*Mill's.*	*Mill's.*		*Mill's.*
New England States	40	8. 30	31. 64	94	6. 22	6. 57	2	0. 10	0. 89	420	436. 25
Middle States	210	40. 60	244. 02	967	62. 42	112. 69	8	0. 63	5. 34	171	486. 98
Southern States	248	25. 34	45. 94	289	6. 33	20. 68	7	0. 56	1. 50	2	1. 80
Western States and Territories	563	48. 90	168. 40	2062	30. 31	149. 02	25	2. 73	35. 74	32	35. 23
United States	1061	123. 14	490. 00	3412	105. 28	288. 96	42	4. 02	43. 47	625	960. 26

The capital of the 2,308 national banks in operation on December 30, 1882, as will be seen by a table in the Appendix, was $484,883,492, not

including surplus, which fund at that date amounted to more than 135 millions of dollars; while the average capital of all the State banks, private bankers, and savings banks, for the six months ending November 30, 1882, was but $232,435,330. The latter amount is less than two-fifths of the combined capital and surplus of the national banks.

The table below exhibits the capital and net deposits of the national banks on December 30, 1882, together with the aggregate average capital and deposits of all classes of banks other than national for the six months ending November 30, 1882:

Geographical divisions.	State banks, savings banks, private bankers, &c.			National banks.			Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.
		Millions.	*Millions.*		*Millions.*	*Millions.*		*Millions.*	*Millions.*
New England States	556	14.62	475.35	560	166.23	193.15	1,116	180.85	668.50
Middle States	1,356	103.66	849.03	691	173.19	556.55	2,047	276.85	1,405.58
Southern States	546	32.23	69.90	214	34.80	68.84	760	67.03	138.74
Western States and Territories	2,682	81.93	388.42	843	110.66	301.28	3,525	192.59	689.70
United States	5,140	232.44	1,782.70	2,308	484.88	1,119.82	7,448	717.32	2,902.52

The total number of banks and bankers in the country at the date named was 7,448, with a total banking capital of $717,318,822, and total deposits of $2,902,522,245.

In the Appendix will be found similar tables for various periods from 1875 to 1882. On a subsequent page in this report, under the head of "State banks, savings banks, and trust companies," will be found tables showing the resources and liabilities of these corporations for the present year, and in the Appendix similar results for previous years.

A table arranged by States and principal cities, giving the number, capital, and deposits, and the tax thereon, of all banking institutions other than national, and of the private bankers of the country, for the six months ending November 30, 1882, and for previous years, will also be found in the Appendix.

The following table exhibits, for corresponding dates nearest to May 31, in each of the last seven years, and to November 30, 1882, the aggregate amounts of the capital and deposits of each of the classes of banks given in the foregoing table:

Years.	National banks.			State banks, private bankers, &c.			Savings banks with capital.			Savings banks without capital.		Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.	No.	Capital.	Deposits.
		Mill's.	*Mill's.*		*Mill's.*	*Mill's.*		*Mill's.*	*Mill's.*		*Mill's.*		*Mill's.*	*Mill's.*
1876	2,091	500.4	713.5	3,803	214.0	480.0	26	5.0	37.2	691	844.6	6,611	719.4	2,075.3
1877	2,078	481.0	768.2	3,709	218.6	470.5	26	4.9	38.2	676	843.2	6,579	704.5	2,120.1
1878	2,056	470.4	677.2	3,799	202.2	413.3	23	3.2	26.2	668	803.3	6,450	675.8	1,920.0
1879	2,048	455.3	713.4	3 639	197.0	397.0	29	4.2	36.1	644	747.1	6,360	656.5	1,893.5
1880	2,076	455.9	900.8	3 798	190.1	501.5	29	4.0	34.6	629	783.0	6,532	650.0	2,219.9
1881	2,115	460.2	1,039.9	4,016	206.5	627.5	36	4.2	37.6	629	862.3	6,796	670.9	2,667.3
1882	2,239	477.2	1,131.7	4,403	231.0	747.6	38	3.9	41.3	622	929.8	7,302	712.1	2,850.4
1882*	2,308	484.9	1,119.8	4,473	228.4	779.0	42	4.0	43.5	625	960.2	7,448	717.3	2,902.5

It will be noticed that the first two tables of this chapter are for the six months ending November 30, while all similar tables in previous reports have been for the six months ending May 31. The law repealing the tax on capital and deposits of State banks and private bankers went into effect on November 30, 1882, in accordance with the opinion of the Attorney-General, and for this reason the Comptroller has given the returns to that date, which will be the last data to be obtained from this source.

In the last table of the series the returns are given for the six months ending May 31, 1882, and also for the six months ending November 30, of the same year.

EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

At the date of my last report, the corporate existence of 86 national banks had expired, and 30 of these banks had extended their existence under act of July 12, 1882; 52 banks went into voluntary liquidation, and were succeeded by other associations organized in place thereof, chiefly previous to the act of July 12, 1882, which authorized the extension of the corporate existence for a new period of twenty years of national banks whose franchises were about to terminate. The 4 remaining banks expired by limitation and did not effect new organizations. The number of national banks organized under act of February 25, 1863, which were in operation at the date of my last report, December 2, 1882, was 307, as follows:

Date.	No of banks.	Capital.	Circulation.
December, 1882	10	$1,420,000	$1,278,000
January, 1883	3	400,000	360,000
February, 1883	294	69,793,250	53,222,170

Of these banks, 273 have extended their corporate existence under act of July 12, 1882; 17 have been placed in liquidation by vote of shareholders of the bank, and 4 have expired by limitation. All of these banks which have been placed in liquidation and have expired by limitation, with the exception of two, have been succeeded by new associations, organized in the same localities with different titles.

All of the banks organized under act of February 25, 1863, ceased to exist by the terms of the act on or before twenty years from the date of its passage; but the banks organized under act of June 3, 1864, have succession for twenty years from the date of their organization, section 8 of that act providing that each association

> Shall have power to adopt a corporate seal, and shall have succession by the name designated in its organization certificate, for the period of twenty years from its organization, unless sooner dissolved according to the provisions of its articles of association, or by the act of its shareholders owning two-thirds of its stock, or unless the franchise shall be forfeited by a violation of this act.

The provisions of the act of July 12, 1882, authorizing national banking associations to extend their corporate existence are readily understood, and have proved to be well adapted for the purpose. Stockholders have not always assented to the proposed extension of corpo-

rate existence under the law, but up to this date such differences have been amicably arranged without the appeal to the Comptroller, provided for in section 5 of the act. Banks whose corporate existence does not expire until 1885 have already applied to the Comptroller for authority to extend their corporate existence, but he does not consider that, under the law, he would be justified in issuing a certificate to a bank so long previous to the expiration of its first period of succession.

Before granting the extension, the law requires that he shall in every case make an examination of the bank applying therefor, and satisfy himself with regard to the character of the assets held by the bank. It would be manifestly not in accordance with the spirit of the law for the Comptroller to make an examination, and upon such an examination issue a certificate for the extension of the existence of a bank, to take effect many months thereafter, as it is possible that a bank in excellent condition at that time might, before the extension became operative, experience a serious impairment of its capital stock. The Comptroller has therefore declined such requests, and no certificate authorizing extension will be given to any bank until within a period of about four months previous to date of expiration of its franchise.

The whole number of banks now in operation, which organized under the act of June 3, 1864, whose periods of succession will terminate during each year previous to 1900, is 1,595, with capital and circulation as follows:

Years.	No. of banks.	Capital.	Circulation.
1884	249	$89, 611, 570	$60, 526, 825
1885	727	185, 936, 715	124, 807, 450
1886	19	2, 715, 300	1, 758, 250
1887	6	1, 100, 000	976, 500
1888	11	1, 300, 000	719, 100
1889	3	600, 000	540, 000
1890	63	9, 290, 500	6, 419, 950
1891	104	13, 193, 900	9, 120, 880
1892	103	12, 879, 600	8, 300, 870
1893	39	4, 740, 000	3, 849, 400
1894	67	7, 638, 000	5, 819, 150
1895	82	10, 517, 000	7, 695, 180
1896	23	1, 968, 800	1, 525, 500
1897	29	3, 019, 000	2, 151, 000
1898	27	2, 649, 600	2, 208, 600
1899	43	4, 930, 000	3, 910, 900
Total	1, 595	352, 089, 985	240, 329, 555

In the Appendix will be found a table giving the date of the expiration of the corporate existence of each of the banks whose period of succession will expire during the year 1884, with the amount of capital and the outstanding circulation of each bank.

CONTRACTION OF NATIONAL-BANK CIRCULATION.

The Secretary of the Treasury has been compelled, on account of the large receipts of revenue in excess of expenditures, to call in rapidly for payment that portion of the bonded debt which is payable at the pleasure of the United States. During the year ending November 1 more than 105 millions ($105,322,450) of the public debt has been paid, and all of the remaining three-and-a-half per cent. bonds, amounting to $91,596,250, have been called for payment, and ceased to bear interest

on November 1. Notwithstanding the fact that 262 new banks were organized during the past year, with a capital of $28,654,350, depositing $9,375,550 of bonds as a security for circulating notes, the aggregate amount on deposit for that purpose has diminished from $362,490,650 to $352,907,300, a reduction of $9,583,350. More than 40 millions of three and a half per cents held by the banks on November 1, 1882, have been withdrawn or called for payment; the threes have increased less than 22 millions, and the fours and four and a halfs less than 9 millions.

During the month of September, fifteen millions of three per cents were called by the Secretary, and during October fifteen millions, and on November 17, ten additional millions, an aggregate of forty millions, of which about eighteen millions belong to the banks. The remainder of the bonds outstanding payable at the pleasure of the Government consist of 265 millions of threes, and of these the national banks hold more than two-thirds. Unless there shall be legislation by the present Congress which shall reduce the receipts of the Government, it is probable that the United States bonds will continue to be paid at the same rate as during the past year, in which event all the threes will be called for redemption within the next three years. This will reduce the bonds held by the banks from 353 millions to 151 millions, and cause a contraction in the national-bank circulation of about 60 millions per annum. This large contraction will be somewhat reduced by the action of those banks which substitute four and four and a half per cents in place of the threes; but the amount of long bonds held by the banks may also be reduced by that class of banks which may conclude that it is for their interest to avail themselves of the premium at the time when, in their opinion, the value of said bonds shall reach their maximum price in the market.

The total amount of bonds outstanding, held by the banks and by the people, which are available for circulation, and not payable at the pleasure of the Government, and which cannot be redeemed except by purchase in the market, is as follows:

Four per cents, payable July 1, 1907		$737,946,550
Four and a half per cents, payable September 1, 1891		250,000,000
Pacific Railway sixes, payable September 1, 1895	$3,002,000	
Pacific Railway sixes, payable September 1, 1896	8,000,000	
Pacific Railway sixes, payable September 1, 1897	9,712,000	
Pacific Railway sixes, payable September 1, 1898	29,383,000	
Pacific Railway sixes, payable September 1, 1899	*14,526,512	
		64,623,512
		1,052,570,062

It is evident that unless there is additional legislation the bonds held as security for circulation will rapidly diminish. New legislation may, however, postpone the payment of the public debt, or cause the profit on circulation to increase sufficiently to induce the national banks to invest in the long four per cents, which are not to mature for a period of twenty-four years. The contraction of the bank circulation may be avoided by reduction of the redundant revenue, and there is no doubt that this is the true policy. "The radical cure for the evil" of an accumulation of a large surplus, says the Secretary in his last report, "is in the reduction of taxation, so that no more will be taken from the people than enough to carry on the Government with economy, to meet all its obligations that must be met from year to year, to pay off with reasonable celerity the part of the debt which it may pay at pleasure, and to provide, through the sinking fund, for the payment of

*$483,512 of this amount is payable in 1900, and $4,680 in 1902.

that which will become payable by and by. The evil comes from the likelihood of the Government holding, from time to time, a large surplus to be poured out in volume at uncertain and unforeseen times, and at times often inopportune for the business of the country. There could not be that surplus, surely not so great a one, if the subjects of taxation were lessened, and the rates made smaller upon those retained."

The contraction of the bank circulation may also be avoided by the conversion of the long bonds into three per cents, by offering inducement to the holders of these bonds to exchange them for three per cents to mature in 1907, the Government paying to the holders thereof a reasonable amount for their difference in value. The principal objection made to this proposition is, that the Government would pay to the holders a large premium upon the bonds held by them, but it is evident that in the course of two or three years, after the three per cents are paid, if there is no reduction in the revenue, the surplus will enormously increase, unless the long bonds are then purchased by the Government at a rate to be then fixed by the holders thereof, which will be a rate much higher than that now proposed. The premium to be paid to the holders of these long bonds may be considerably reduced by providing that the circulation to be issued upon the proposed bonds when deposited by the national banks as security therefor shall not be subject to the present tax of 1 per cent. per annum, or by postponing the time for their payment. Such legislation would make the new bonds more valuable for this purpose than for any other, and would be likely to prevent their withdrawal until maturity, if once deposited, and for this reason the bonds would be more desirable as a basis for circulation than any which have heretofore been issued.

The contraction would also be avoided by providing for the removal of the tax on circulation, and the increase of the amount of circulation to be issued to the banks upon the bonds deposited by them.

The Comptroller, in discussing this subject in his report for 1882, said:

If the public debt is to be paid hereafter as rapidly as during the past three years, all of the interest-bearing bonds will soon be surrendered and canceled, and there is danger that the bank circulation will be so rapidly retired as to cause a contraction of the currency, which will affect the price of commodities and create embarrassments in business; but there is now no such pressing necessity for a speedy payment of the public debt as there is for the reduction of the redundant revenue. It is believed that Congress will soon provide for so large a reduction of the revenue that a sufficient amount of bonds will remain for the security of the bank circulation. * * *

If the whole public debt were reduced to a uniform rate of 3 per cent., the present high premium upon bonds would almost entirely disappear, and the volume of circulation would respond more readily to the demands of business. The temptation to sell such bonds for the purpose of realizing the premium would no longer remain. A proposition for refunding all the bonds, not payable at the pleasure of the Government, into three per cents, was suggested during the last session of Congress. The proposition is that inducements be offered to the holders of the four and four and a-half per cent. bonds to surrender them to the Government, receiving in payment therefor three per cent. bonds having the same dates of maturity as the bonds which are to be surrendered. The new three per cent. bonds issued would themselves bear a small premium, and it is believed that the holders of four per cents would consent to such an exchange if accompanied by an offer of not more than 15 per cent. premium. The amount of the premium upon this class of bonds, say 700 millions, now outstanding at 15 per cent., would be 105 millions of dollars, and this premium could be paid, as the bonds are surrendered for exchange, from the surplus revenue of the Government, thus in effect reducing the debt of the Government 105 millions by a prepayment of interest which must be paid at a greater rate each year until their maturity.

The benefits of this plan both to the holder and to the Government are apparent. The holders would receive, in the shape of 15 per cent. premium upon the bonds, a portion of their interest in advance, which would be available for loans at rates greatly exceeding the borrowing power of the Government, which is now less than 3 per cent. The Government would be enabled by this use of its surplus to save a portion of the interest which otherwise it would be compelled to pay hereafter. * * *

One alternative would be to reduce the tax upon circulation, and another to amend section 12 of the act of July 12, 1882, so as to authorize the banks to receive circulation at the rate of 90 per cent. upon the average current market value of the bonds for the six months previous. If the bonds shall decline in the market, additional bonds may be required to be deposited, or the interest may be retained by the Treasurer, upon notice from the Comptroller, to make up the deficiency. Such an amendment has frequently been suggested, and, in fact, the original national bank act authorized the issue of circulating notes to the amount of 90 per centum of the current market value of United States six per cent. bonds deposited, provided that such 90 per centum was not in excess of the amount of the bonds at their par value, or in excess of the paid-in capital stock. The law also provided for the deposit of additional bonds or money upon their depreciation, to remain so long as the depreciation should continue.

It is submitted that the issue of circulation upon four and four-and-a-half per cents at 90 per cent. upon their current market value, under a restriction similar to that last mentioned, is equally safe with the issue of 90 per cent. upon the three per cents now outstanding at par; or that a reduction of tax upon circulation to one-half of 1 per cent., or to an amount sufficient to reimburse the Treasury for the whole expense of the issue of bank circulation and all expenses incident thereto, is not unreasonable in view of the fact of the large reduction upon the income derived from United States bonds, amounting to more than 2 per cent. since this tax was imposed.

Other propositions have been suggested in order to postpone or prevent the contraction of national-bank circulation which is now imminent, but the Comptroller considers that, so long as there is a sufficient amount of United States bonds outstanding, legislation should be so shaped as to continue them in use as a basis for national-bank circulation. When the national-bank act was passed twenty years ago, it authorized the issue of bank notes equal in amount to 90 per cent. of the current market value of the bonds, but not exceeding par, nor above the amount of the capital of each bank. The only Government bonds then in existence bore interest at the rate of 6 per cent., and the amount of circulation was limited to 300 millions. Subsequently, on March 3, 1865, when this section of the act was amended so as to issue circulating notes at the same rate, but also in proportion to capital, the amount of circulation was also limited to 354 millions, and the amount of bonds then outstanding bore interest at the rate of either 5 or 6 per cent. The bonds held by the national banks on November 1 of that year consisted exclusively of five and six percents, amounting in the aggregate to $367,549,412, of which $128,503,212 were sixes and $239,046,200 were fives. The great change, since that date, in the securities held by the banks may be seen by reference to the following table, which gives the kind and amount of bonds held on November 1, 1882 and 1883.

	1882.		1883.
Four and a halfs	$33,754,650	Four and a halfs	$41,319,700
Fours	104,927,500	Fours	106,164,850
Three and a halfs	40,606,950	Three and a halfs	632,000
Threes	179,675,550	Threes	201,327,750
Pacific sixes	3,526,000	Pacific sixes	3,463,000
	362,490,650		352,937,300

The interest upon bonds deposited was then from 2 to 3 per cent. greater than at present, and the profit on circulation about 2½ per cent. There is now only a nominal profit on circulation issued upon United States bonds, and many of the banks which have organized during the past year whose bonds have already been called for payment have experienced a loss of the amount of premium paid for such bonds.

The yearly profit on circulation based upon 4 per cent. bonds may be seen in the following table:*

$100,000 fours at 21 per cent. premium, annual interest			$4,000
Circulation 90 per cent. on par value	$90,000		
Deduct 5 per cent. redemption fund	4,500		
Loanable circulation,	85,500	at 6 per cent,	5,130
Gross receipts			9,130
Deduct 1 per cent. tax		900	
Deduct cost redemption		30	
Deduct $\frac{2}{47}$ premium		894	
			1,824
Net receipts			7,306
$121,000 loaned at 6 per cent			7,260
Profit on circulation			46

If the rate of interest was 7 per cent. there would be no profit. The annual profit on $100,000 four and a half per cent. bonds at 14 per cent. premium, the rate of interest being 6 per cent., would be $110, and at 7 per cent. there would be no profit.

At the time of the organization of the system, and since that time, the law has authorized the issue to a bank of $100,000 capital, circulation at the rate of 90 per cent. upon securities having a market value equal to the capital. The value of $100,000 of four per cents is now $121,000, upon which only $90,000 of bonds are issued, the margin being 31 per cent. instead of 10 per cent. as formerly, while the banks at the same time, under act of June 20, 1874, are required to keep on deposit with the Treasurer a five per cent. redemption fund, which amounts in the aggregate to an average of about 15 millions of dollars. Thus it will be seen that with the decrease of interest and decrease of profit upon circulation, the amount of issue upon the value of the bonds has also decreased. There is no propriety or justice in authorizing the issue of ninety dollars upon every one hundred dollar three per cent. bond worth par, and refusing to issue a like proportion upon a four per cent. bond worth one hundred and twenty-one dollars. The holder of a Government bond can readily borrow money upon it as a pledge from a bank to the amount of 95 per cent. of its market value, and it is not surprising that banks should prefer to relinquish their circulation rather than deposit as security bonds having a margin of more than one-third of the circulation issued.

A law authorizing increase of issue to 90 or 95 per cent. upon the lowest market price during the calendar or fiscal year previous to the deposit, together with the repeal of the tax upon circulation, would result in the deposit of a sufficient amount of the four and four-and-a-half per cents to maintain the circulation at about its present aggregate.

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*In this computation the premium is deducted in 23½ equal annual installments, and the 5 per cent. fund is regarded as reducing the loanable circulation. If the interest to be derived from successive re-investments of all receipts be taken into the computation, the profits are greater.

E. B. Elliott, esq., Government Actuary, computes that the *entire* profit on circulation during the twenty-four years from July 1, 1883, which the bonds have to run to maturity, based on the four per cent. bonds of 1907, the realized rate of interest being assumed at five per cent. per annum, and re-invested quarter-yearly, is 11.14 per cent. on the amount invested. If the realized rate of interest be assumed at six per cent., the *entire* profit will be 7.47 per cent. If the realized rate of interest be taken at seven per cent., the *entire* profit will be 4.33 per cent.

The *yearly* profit on circulation on these bonds, the realized rate of interest being assumed at five per cent. per annum, re-invested quarter-yearly, is $\frac{80}{100}$ of one per cent. on the amount invested If the realized rate be assumed at six per cent., the corresponding *yearly* profit will be $\frac{59}{100}$ of one per cent. If the realized rate be taken at seven per cent., the *yearly* profit on circulation will be $\frac{37}{100}$ of one per cent.

Section 6 of the act of July 12, 1882, provides that any gain that may arise from the failure to present the circulating notes of the national banks shall inure to the benefit of the United States; and in order to ascertain the amount of such circulating notes, it is provided that new circulation, readily distinguishable from the circulating notes before issued, shall be issued to such banks as shall, under the law, be authorized to renew their corporate existence. It is believed that the gain arising from the accidental loss or destruction of circulating notes will amount to from 1 to 1½ per cent. upon the highest amount outstanding during each period of twenty years. The amount of gain to the Government at the present time, arising from this source, is probably about four millions of dollars. This gain does not properly belong to the United States, or to the banks issuing the notes. It really belongs to those parties only who were the owners of such circulating notes at the time of their loss or destruction. The Government of the United States receives the circulating notes of the national banks in payment of all dues except duties on imports, and guarantees the payment of their issues at the Treasury, on demand, holding a paramount lien upon all the assets of each bank to make good any deficiency which may arise after the sale of the bonds pledged for such notes.

The amount of the gain accruing from the non-redemption of lost national-bank notes can soon be approximately estimated, and should be authorized to be carried to the credit of an "insolvent-bank redemption" account in the office of the Treasurer. If this fund should be used for the purpose of redeeming the notes of insolvent national banks, the avails of whose bonds might be insufficient for that purpose, the issue could safely be increased to a rate not exceeding the lowest market value of the bonds during the calendar or fiscal year previous to the deposit. Experience has shown that if instead of ninety dollars upon each one hundred dollars of bonds, one hundred dollars of circulating notes had been issued upon every seventy dollars of United States bonds deposited, there would not have been any loss to the Government, or to the holders of the circulating notes of any of the national banks which have failed during the last twenty years; but that there might have been an additional loss to the depositors, depending upon the character of the assets held in place of the portion of bonds which on this supposition would have been released. If circulation had been issued to these insolvent banks, which had a capital of about twenty millions, to the amount of their capital, the value of the bonds being the same, and there had been just previous to failure a decline in the market of 5 per cent. upon the value of the bonds, the losses would not have exceeded one million of dollars. These possible losses would have fallen upon the holders of the notes of such few banks only as became insolvent, or upon the creditors of these banks or the Government; and if the gain arising from lost notes could have been used as proposed, these possible losses would have been provided for. A very large proportion of the national banks are strong in assets and in the wealth of their shareholders, and no losses can arise either to creditors or note holders from their issues. Circulation could, in fact, be safely issued to many of the national banks, which have an accumulated surplus of more than 20 per cent. of their capital to an amount exceeding their capital or bonds deposited. But the present system is a free banking system, under which any association of persons may organize a bank. The increase in the wealth of the country has been rapid, and associations are being rapidly organized in such localities as offer good business inducements, by persons of undoubted means and good financial standing; but human nature remains the same, and Congress would

not be justified, under the present system, in authorizing the issue of circulation beyond the amount of security deposited, as such legislation would offer inducements to unprincipled men to organize banks, and issue circulation for fraudulent purposes.

A proper limit to the issue of the circulating notes of each bank, and adequate security for the amount to be issued, does more to prevent the organization of fraudulent institutions, in such a broad territory as our own, than any penal provision however stringent.

Legislation authorizing such an account as has been suggested to be opened in the office of the Treasurer would insure the Government against any possible loss, and the increase of circulation upon bonds, together with the repeal of the tax upon circulation, would undoubtedly have the effect of supplying the country with bank circulation for the next twenty-four years, or until the maturity of the four per cent. bonds, and probably without affecting the safety fund thus provided to the amount of a single dollar. This legislation would have the effect to advance the price of the bonds, but the advance would bring them into the market, still leaving a sufficient profit to make the investment desirable as a pledge for circulation.

If beyond any anticipated contingency the bonds should largely decline in value, the amount of security could immediately be required to be increased, under section 5167 of the Revised Statutes, which provides that—

> Whenever the market or cash value of any bonds thus deposited with the Treasurer is reduced below the amount of the circulation issued for the same, the Comptroller may demand and receive the amount of such depreciation in other United States bonds at cash value or in money from the association, to be deposited with the Treasurer, as long as such depreciation continues.

If considered desirable, in anticipation of a gradual decline of premium, the proposed law could require the amount of circulation issued to be reduced one per cent. yearly, or such per centum that the total amount outstanding could not at any time exceed the value of the bonds on deposit, and the Treasurer also could be authorized to retain the interest upon bonds when necessary upon the request of the Comptroller.

The proposition to convert the long bonds into threes, is more desirable than the proposition to increase the rate of circulation, for the reason already referred to, that the new three per cents, payable in 1891 and 1907, would bear but a comparatively small premium in the market and that the Government would be enabled to use its surplus revenues to advantage. They would be the only bonds available for circulation, and would not be likely to be withdrawn for sale for the purpose of realizing the market price; and the profit on circulation would be sufficient to induce banks to deposit them whenever additional circulation is required.

From time to time, as the present three per cents are called for payment, the fours and four and a halfs are likely to advance in the market, and subsequently to decline gradually until the day of payment. There will be a diversity of opinion in reference to the date when they will reach their maximum price in the market, and for that reason they will be deposited and withdrawn, not when a greater or less amount of circulation is needed, but when the holder believes that he can realize the greatest profit from their purchase or sale. The new long three per cents would give that elasticity to the circulation which is greatly needed, and which cannot be obtained from the deposit of Government securities worth a premium nearly equal to one-fourth of their par value.

While the Comptroller is of opinion that the addition to the circulating medium of the country during the last three years has been more

than sufficient to supply the legitimate demands of business, he believes that the large contraction of the currency now imminent, should not be allowed to take place too rapidly, or the deficiency caused by such contraction be replaced by a substitute less desirable than the bank notes now in circulation. It is said that if the deficiency arising from the retirement of national-bank notes during the next three years should amount to about 60 millions per annum, it may be supplied by the gold imported from abroad, by the annual product from the mines, or by the coinage of the silver dollar upon which silver certificates are now issued.

By reference to the next chapter of this report it will be seen that there has been a large increase in gold coin, and also a large and steady increase in the amount of silver, chiefly of standard silver dollars, since the date of resumption.

But in the fiscal years from 1868 to 1877 there was an excess of gold exports as follows:

1868	$63,658,901	1873	$36,174,268
1869	21,870,930	1874	14,539,282
1870	21,579,012	1875	53,284,184
1871	59,802,647	1876	23,184,341
1872	40,831,302	1877	344,140

while during the succeeding fiscal years there was an excess of gold imports, as follows:

1878	$4,125,760	1881	$97,466,127
1879	1,037,334	1882	1,789,174
1880	77,119,371	1883	6,133,261

The gold production from the mines is estimated to have been about 32 millions annually during the last six years, from which must be deducted about 11 millions, the amount estimated to have been used annually in the manufactures and arts.

The annual increase or decrease of gold in this country is subject to great variations, depending largely upon the value of its products exported and the amount of its imports. It may at any time be largely to the advantage of trade and the business of the country to send gold abroad for the purchase of commodities, and if the experience of former years, not only in this country but elsewhere, is repeated, the amount of gold now held by us will not long hence be greatly diminished. Under existing laws, the increase in standard silver dollars cannot be less than 27 millions annually, and to that extent the contraction caused by the withdrawal of the bank circulation may be supplied by the introduction of an inferior currency.

It is also urged that Treasury notes as well as silver certificates may be issued in place of the bank notes which are to be retired.

This latter proposition was fully discussed in the reports of the Comptroller previous to the resumption of specie payment on January 1, 1879. It has been discussed in nearly every village and city of the Union, at a time when a large amount of five and six per cent. bonds was payable at the pleasure of the Government, and when the receipts of the Government did not so largely exceed its expenditures. Even under such favorable circumstances the constitutional right to issue legal tenders in time of peace was questioned; and it may be added that this question is now before the Supreme Court of the United States for its determination. If Treasury notes not a legal tender were to be issued for the amount of the present paper circulation, in all about 700 millions, the Government, as was then said, must hold a large amount—not less than 250 millions—of coin as a reserve, a considerable portion of which must be purchased; and the interest upon this reserve and the expense of issuing the notes and the cost of redemption were then considered more than equal to the advantage or profit derived by the

banks from the issue of circulating notes, while the obvious advantages of the present systemof paper currency, composed of bank and Treasury notes in nearly equal proportions, and of having the monetary institutions of the country large holders of the public debt, would be lost.

The most serious objection to the proposition was that if the entire paper money of the country was issued by the Government, its amount would depend, not upon the demands of business, but upon the action of political parties and of Congress, and could be increased and diminished at its pleasure. No country which has continuously maintained specie payment has burdened itself with direct issues of paper circulation. Such issues in England and France are not the issues of the country, but the demand promissory notes of great banking institutions organized for this purpose. The act to provide for the redemption of specie payments, of January 14, 1875, provided for the reduction of the legal-tender Treasury notes, and the act of May 31, 1878, fixed the limit of such notes, leaving a conviction in the minds of the people that the amount was not to be increased. If the amount is to be increased, it cannot be done without reopening again the discussions which took place previous to resumption, and which finally resulted in the passage of the act extending the corporate existence of the national banks during the last session of Congress. If reopened it is more likely to result, as has been said by the Comptroller in previous reports, in the repeal of the act taxing the notes of State banks out of existence than in any considerable increase of Treasury notes.

Since the date of the commencement of this exhaustive discussion in every part of the country, its situation has greatly changed. Specie payments have been resumed, and the revenue of the Government has so greatly increased that the funded debt has been diminished more than four hundred millions, and the borrowing power of the Government increased from 5 per cent. to about 2.80 per cent. More than 1,700 millions of five and six per cent. bonds have been replaced by fours and four-and-a-halfs, and the remainder converted into three-and-a-halfs; while during the last two years five hundred and seventy millions of the three and one-half per cents have either been refunded, converted into threes, or paid, or called for payment, and the Treasury is embarrassed, not for want of the funds with which to pay the expenses of the Government, but with a revenue greater than it needs, and greater than it can judiciously disburse. Under such circumstances, authority of Congress to print additional Treasury notes would lead to still greater embarrassment, and place in the Treasury circulating notes at a time when the most important subject before Congress is the reduction of a redundant revenue and the employment of the surplus of an overflowing Treasury. If it were possible to issue additional Treasury notes when the revenues of the Government are so much greater than its expenditures, and simultaneously with the yearly addition of silver dollars now authorized by law, it is evident that such steps would lead plainly from a gold to a silver standard. The gold balance belonging to the Treasury is large, but the silver balance has increased rapidly, and the laws now in force will continue to increase the silver and reduce the gold.

The issue of additional Treasury notes will weaken the Treasury, and be likely to create doubts on the part of some of the holders as to the ability of the Government to pay gold on demand, and the Government, by declining to pay in gold, thus taking from the holder the option of payment, may at any time bring the nation upon the silver standard, advancing the price of products and demonetizing the entire gold coin

of the country. In such a crisis, the reserve of gold in the Treasury will be continually diminished on the one hand by the presentation of its notes for payment, while its revenue, on the other hand, will not be increased by customs duties paid in gold, as at present, but by the return of silver dollars and silver certificates, which will under existing laws sooner or later drive every dollar of gold coin out of circulation, bringing upon the country a much greater contraction than that which it is now proposed to prevent.

DISTRIBUTION OF COIN AND PAPER CURRENCY.

In previous reports tables have been given showing the amount of coin and currency in the country and its distribution in the Treasury, in the banks, and among the people on January 1, 1879, the date of the resumption of specie payments, and on November 1 of that and each succeeding year. These tables have been thoroughly revised, and are again presented, the amounts on November 1, 1879, being omitted, while those on November 1, 1883, are added.

The amounts of gold and silver in the country available for circulation are based upon the estimates of the Director of the Mint for January 1, 1879, and November 1, 1879. The amounts of gold for the succeeding dates have been obtained by adding the gold production of the country, less the amounts used in the arts, from estimates of the same officer, adding the excess of gold importations during the year or deducting the excess of gold exportations for the same period, according to the reports of the Bureau of Statistics. The amounts of silver are obtained by adding for each year the amount of silver dollars and fractional coinage, less amounts recoined. For the year 1883 the silver bullion purchased by the Government for coinage and on hand on November 1 is included.

From November 1, 1882, to November 1, 1883, the production of gold by the mines of the United States is estimated to have been $32,000,000. During the same period the amount of gold—foreign and domestic gold coin and bullion—imported in excess of the amount exported has been $13,613,992, making an increase in the stock of gold in the country of $45,613,992. From this amount must be deducted the amount used in the arts during the same period ($11,000,000), leaving $34,613,992 as the increase in the stock of gold coin and bullion in the country.

The total excess of imports of gold over exports of the same from the date of resumption to November 1, 1883, has been $186,195,510, and the total estimated gold product of the mines of the United States for the same period has been about $167,600,000. The total amount of silver coined during the year has been, after deducting the recoinage, $29,021,143, of which $28,391,069 were standard silver dollars. The total amount of the latter coined since the passage of the act of February 28, 1878, authorizing that coinage, up to November 1, 1883, has been $156,720,949.

The following table, based upon the estimates and figures given above, shows the amount of coin and currency in the country on January 1, 1879, and on November 1 of the years named:

	January 1 1879.	November 1, 1880.	November 1, 1881.	November 1, 1882.	November 1, 1883.
Gold coin and bullion	$278, 310, 126	$449, 327, 404	$550, 922, 398	$547, 356, 262	$581, 970, 254
Silver coin	106, 573, 803	153, 653, 630	181, 476, 144	208, 744, 424	242, 701, 932
Legal-tender notes	346, 681, 016	336, 681, 016	346, 681, 016	346, 681, 016	346, 681, 016
National-bank notes	323, 791, 674	343, 834, 107	360, 344, 250	362, 727, 747	352, 013, 787
Totals	1, 055, 356, 619	1, 293, 496, 157	1, 439, 423, 808	1, 465, 509, 449	1, 523, 366, 989

There has been no change in the aggregate of legal-tender notes outstanding, which still remains as fixed by the act of May 31, 1878. National-bank notes have decreased $10,713,960 during the year; the amounts of gold and silver have increased $34,613,992 and $33,957,508, respectively, making the total increase during the year in gold, silver, and currency, $57,857,540.

The table below gives the portion of the gold, silver, and currency held by the United States Treasury and by the national and State banks. The amounts in the United States Treasury are for the corresponding dates with those in the preceding table. The amounts in the national banks are for the corresponding dates nearest thereto on which returns were made to the Comptroller, viz: January 1, 1879; October 1, 1880 and 1881; October 3, 1882, and October 2, 1883. The amounts in the State banks, trust companies, and savings banks have been compiled in this office from official reports for the nearest obtainable dates.

	January 1, 1879.	November 1, 1880.	November 1, 1881.	November 1, 1882.	November 1, 1883.
GOLD.					
In the Treasury, less certificates	$112, 703, 342	$133, 679, 349	$167, 781, 909	$148, 435, 473	$157, 353, 760
In national banks, including certificates	35, 039, 201	102, 851, 032	107, 222, 169	94, 127, 324	97, 570, 057
In State banks, including certificates	10, 937, 812	17, 102, 130	19, 901, 491	17, 892, 500	18, 255, 300
Total gold	158, 680, 355	253, 632, 511	294, 905, 569	260, 455, 297	273, 179, 117
SILVER.					
In the Treasury, standard silver dollars	17, 249, 740	47, 156, 588	66, 576, 378	92, 414, 977	116, 036, 450
In the Treasury, bullion	9, 121, 417	6, 185, 000	3, 424, 575	4, 012, 503	4, 936, 365
In the Treasury, fractional coin	6, 048, 194	24, 635, 561	25, 984, 687	26, 749, 482	26, 712, 424
In national banks	6, 460, 557	6, 495, 477	7, 112, 567	8, 234, 739	10, 247, 926
Total silver	38, 879, 908	84, 472, 626	103, 098, 207	131, 411, 701	157, 933, 165
CURRENCY.					
In the Treasury, less certificates	44, 425, 655	18, 221, 826	22, 774, 830	26, 224, 248	30, 996, 217
In national banks, including certificates	126, 491, 720	86, 439, 925	77, 630, 917	92, 544, 767	103, 316, 809
In State banks, including certificates	25, 944, 485	25, 828, 794	27, 391, 317	27, 086, 482	28, 259, 069
In savings banks	14, 513, 779	17, 072, 680	11, 782, 243	14, 724, 978	12, 998, 594
Total currency	211, 375, 639	147, 563, 225	139, 579, 307	160, 580, 475	175, 570, 682
Grand totals	408, 935, 902	485, 668, 362	537, 583, 083	552, 447, 473	606, 682, 964

If the aggregates of gold, silver, and currency for the several dates in the above table be deducted from the amounts of the same items at corresponding dates in the table which precedes it, the remainders will be, approximately, the amounts in the hands of the people at corresponding dates.

	January 1, 1879.	November 1, 1880.	November 1, 1881.	November 1, 1882.	November 1, 1883.
Gold	$119, 629, 771	$195, 694, 893	$256, 016, 829	$286, 900, 965	$308, 791, 137
Silver	67, 693, 895	69, 181, 004	78, 377, 937	77, 332, 723	84, 768, 767
Currency	459, 097, 051	542, 951, 898	567, 445, 959	548, 828, 288	523, 124, 121
Totals	646, 420, 717	807, 827, 795	901, 840, 725	913, 061, 976	916, 684, 025

The gold in the Treasury, including bullion in the process of coinage, has increased during the year $8,918,287, and in the banks $3,805,533. The paper currency in the Treasury has increased $4,771,969, and in the banks $10,218,238. The increase of gold outside of the Treasury and the banks has been $21,890,172, and of silver coin $7,436,044, and the decrease of paper currency exclusive of silver certificates, $25,704,167. In the foregoing tables the silver certificates issued by the Treasury have not been included, but the standard silver dollars held for their redemption on presentation form a portion of the silver coin in the Treasury. The silver certificates in the hands of the people and the banks, at the dates corresponding to those given in the tables, were as follows:

January 1, 1879	$413,360
November 1, 1880	19,780,240
November 1, 1881	58,838,770
November 1, 1882	65,620,450
November 1, 1883	85,334,381

It will be seen that the amount of these certificates in circulation has increased $19,713,931 during the year.

The gold certificates issued under section 12 of the act of July 12, 1882, outstanding in the hands of the people and banks on November 1, 1882, and November 1, 1883, not including the amount in the Treasury, were $6,962,280 and $48,869,940, respectively.

As before stated, the total amount of standard silver dollars coined up to November 1, 1883, was $156,720,949; of which, as shown in one of the foregoing tables, $116,036,450 was then in the Treasury, although an amount equal to $85,334,381 was represented by certificates in the hands of the people and the banks, leaving $30,702,069 then held by the Treasury. Of the $156,720,949 coined, $40,684,499 was therefore evidently outside of the Treasury, and $85,334,381 of the amount in the Treasury was represented by certificates in circulation. The remainder of the silver, $85,980,983, consisted of subsidiary coin, trade dollars, and bullion purchased for coinage, of which $31,648,789 was in the Treasury, and about $49,993,256 was in use with the people and the banks, in the place of the paper fractional currency for which it was substituted, as against $53,232,520 similarly employed November 1, 1882.

The increase of gold and silver coin and paper currency, exclusive of silver certificates outside of the Treasury and the banks since the date of resumption, is thus estimated to have been $270,263,338, and the increase during the year ending November 1, 1883, $3,622,049. To these sums the amounts of silver certificates in the hands of the people may be added. On November 1, 1883, the amount of these certificates held by the people and the banks was, as has been seen, $85,334,381; but the proportion of this amount in the hands of the people cannot be exactly determined.

AMOUNT OF INTEREST-BEARING FUNDED DEBT IN THE UNITED STATES, AND THE AMOUNT HELD BY NATIONAL BANKS.

The public debt reached its maximum on August 31, 1865, at which time it amounted to $2,845,907,626. More than 1,275 millions of this debt were in temporary obligations of the Government, of which 830 millions bore interest at 7.30 per cent. per annum. The average rate of interest on 1,725 millions of the debt at that date was 6.62 per cent. This large amount of temporary obligations was funded within the three years which followed the close of the war, chiefly into six per cent. bonds. The six per cent. bonds were gradually reduced during the year 1869 and the seven years following, by payment and refunding into five

per cents. The six per cents, together with the five per cents, were subsequently rapidly replaced by four and one-half and four per cent. bonds, which were authorized to be issued by the act of July 14, 1870. In the year 1881 all of the unredeemed five and six per cent. bonds, amounting to $579,560,050, were continued payable at the pleasure of the Government, with interest at three and one-half per cent., by agreement with the holders. The act of July 12, 1882, authorized the refunding of the three and one-halfs into three per cents, and since its passage all of these bonds have been converted into three per cents, or called for payment. The last call was made on July 26 for $30,753,350, and the interest on these bonds ceased on November 1 last. The Secretary also, during the months of September, October, and November, called for payment forty millions of the threes. The interest on the last call of ten millions is to cease on February 1.

The report for 1879 and subsequent reports contain tables exhibiting the classification of the unmatured interest-bearing bonded debt of the United States, and of the bonds held by the national banks for a series of years.

These tables are again presented, and exhibit the amount of the outstanding bonds of the Government, and the amount held by the banks on July and November 1, of the present year.

The following table exhibits the classification of the unmatured interest-bearing bonded debt of the United States* at the dates named:

Date.	Six per cent. bonds.	Five per cent. bonds.	Four and a half per cent. bonds.	Four per cent. bonds.	Total.
Aug. 31, 1865	$908, 518, 091	$199, 792, 100			$1, 108, 310, 191
July 1, 1866	1, 008, 388, 469	198, 528, 435			1, 206, 916, 904
July 1, 1867	1, 421, 110, 719	198, 533, 435			1, 619, 644, 154
July 1, 1868	1, 841, 521, 800	221, 588, 400			2, 063, 110, 200
July 1, 1869	1, 886, 341, 300	221, 589, 300			2, 107, 930, 600
July 1, 1870	1, 764, 932, 300	221, 589, 300			1, 986, 521, 600
July 1, 1871	1, 613, 897, 300	274, 236, 450			1, 888, 133, 750
July 1, 1872	1, 374, 883, 800	414, 567, 300			1, 780, 451, 100
July 1, 1873	1, 281, 238, 650	414, 567, 300			1, 695, 805, 950
July 1, 1874	1, 213, 624, 700	510, 628, 050			1, 724, 252, 750
July 1, 1875	1, 190, 865, 550	607, 132, 750			1, 707, 998, 300
July 1, 1876	984, 999, 650	711, 685, 800			1, 696, 685, 450
July 1, 1877	854, 621, 850	703, 266, 650	$140, 000, 000		1, 696, 888, 500
July 1, 1878	738, 619, 000	703, 266, 650	240, 000, 000	$98, 850, 000	1, 780, 735, 650
July 1, 1879	310, 932, 500	646, 905, 500	250, 000, 000	679, 878, 110	1, 887, 716, 110
July 1, 1880	235, 780, 400	484, 864, 900	250, 000, 000	739, 347, 800	1, 709, 993, 100
July 1, 1881	196, 378, 600	439, 841, 350	250, 000, 000	739, 347, 800	1, 625, 567, 750
	Continued at 3½ per cent. 58, 957, 150	Continued at 3½ per cent. 401, 503, 900	250, 000, 000	739, 349, 350	1, 449, 810, 400
July 1, 1882		32, 082, 600			
July 1, 1883		3 per cents. 304, 204, 350	250, 000, 000	737, 942, 200	1, 324, 229, 150
Nov. 1, 1883		3 per cents. 305, 529, 000	250, 000, 000	737, 946, 550	1, 273, 475, 450

The operations of the Treasury Department for a series of years have largely reduced the amount of interest receivable by the national banks on the bonds held by them. During the last year, the three and one-half per cents were reduced more than two hundred millions ($200,769,200), and during the present year ending November 1 more than forty millions ($40,606,950) have been called and have been chiefly replaced by three per cents.

*The Navy pension fund, amounting to $14,000,000 in three per cents, the interest upon which is applied to the payment of naval pensions exclusively, and $14,970,500 of 3½ per cents., which had been called and ceased to bear interest after November 1, are not included in the table.

Sixteen years ago the banks had on deposit as security for circulation 327 millions in United States bonds, of which amount 241 millions bore interest at six per cent. and 86 millions at five per cent., and on July 1, 1882, they held 227 millions of three and one-half per cent. bonds. These bonds have now entirely disappeared from the list of securities held by the national banks with the exception of $632,000, which have been called. The average rate of interest now paid by the United States on the bonds deposited as security for circulating notes is about three and one-half per cent. upon their par value; but is equal to about 3.19 per cent. only of the current market value of the bonds. The banks now hold 41 millions of four and one-halfs; 106 millions of fours; and 201 millions of three per cents, which have been refunded from three and one-half per cents. This will be seen from the following table, which exhibits the amount and classes of United States bonds owned by the banks, including those pledged as security for circulation and for public deposits on the first day of July in each year since 1865, and upon November 1 of the present year.

Date.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Grand total.
	6 per cent. bonds.	5 per cent. bonds.	4½ per cent. bonds.	4 per cent. bonds.	Total.		
July 1, 1865	$170, 382, 500	$65, 576, 600	.....	.....	$235, 959, 100	$155, 785, 750	$391, 744, 850
July 1, 1866	241, 083, 500	86, 226, 850	.....	.....	327, 310, 350	121, 152, 950	448, 463, 300
July 1, 1867	251, 430, 400	89, 177, 100	.....	.....	340, 607, 500	84, 002, 650	424, 610, 150
July 1, 1868	250, 726, 950	90, 768, 950	.....	.....	341, 495, 900	80, 922, 500	422, 418, 400
July 1, 1869	255, 190, 350	87, 661, 250	.....	.....	342, 851, 600	55, 102, 000	397, 953, 600
July 1, 1870	247, 355, 350	94, 923, 200	.....	.....	342, 278, 550	43, 980, 600	386, 259, 150
July 1, 1871	220, 497, 750	139, 387, 800	.....	.....	359, 885, 550	39, 450, 800	399, 336, 350
July 1, 1872	173, 251, 450	207, 189, 250	.....	.....	380, 440, 700	31, 868, 200	412, 308, 900
July 1, 1873	160, 923, 500	229, 487, 050	.....	.....	390, 410, 550	25, 724, 400	416, 134, 150
July 1, 1874	154, 370, 700	236, 800, 500	.....	.....	391, 171, 200	25, 347, 100	416, 518, 300
July 1, 1875	136, 955, 100	239, 359, 400	.....	.....	376, 314, 500	26, 900, 200	403, 214, 700
July 1, 1876	109, 313, 450	232, 081, 300	.....	.....	341, 394, 750	45, 170, 300	386, 565, 050
July 1, 1877	87, 690, 300	206, 651, 050	$44, 372, 250	.....	338, 713, 600	47, 315, 050	386, 028, 650
July 1, 1878	82, 421, 200	199, 514, 550	48, 448, 650	$19, 162, 000	349, 546, 400	68, 850, 900	418, 397, 300
July 1, 1879	56, 042, 800	144, 616, 300	35, 056, 550	118, 538, 950	354, 254, 600	76, 603, 520	430, 858, 120
July 1, 1880	58, 056, 150	139, 758, 650	37, 760, 950	126, 076, 300	361, 652, 050	42, 831, 300	404, 483, 350
July 1, 1881	61, 901, 800	172, 348, 350	32, 600, 500	93, 637, 700	360, 488, 400	63, 849, 950	424, 338, 350
	Continued at 3½ per cent.:	Continued at 3½ per cent.:					
July 1, 1882	25, 142, 600	202, 487, 650	32, 752, 650	97, 429, 800	357, 812, 700	43, 122, 550	400, 935, 250
July 1, 1883	385, 700	7, 402, 800 3 per cents. 200, 877, 850	39, 408, 500	104, 954, 650	353, 029, 500	34, 094, 150	387, 123, 650
Nov. 1, 1883	.....	3 per cents. 201, 327, 750	41, 319, 700	106, 164, 850	348, 812, 309	30, 674, 050	379, 486, 350

The banks also held $3,463,000 of Pacific Railroad six per cents. They also had $632,000 three-and-a-halfs, which ceased to bear interest on November 1.

More than one half of the bonds now held by the national banks are three per cents. If the public debt continues to be paid as rapidly as it has been during the past year, all of these bonds will certainly be called within the next three years. Those of the lower numbers which it is safe to estimate will not be called within the next two years, cannot be purchased for a premium of much less than two per cent., and at that price there will be a loss upon circulation based on this class of bonds if they are redeemed within three years. The profits on circulation based on other bonds held by national banks are merely nominal.

AMOUNT OF UNITED STATES BONDS HELD BY THE NATIONAL BANKS, AND BY BANKS ORGANIZED UNDER STATE LAWS, AND BY PRIVATE BANKERS.

Through the courtesy of State officers, the Comptroller has obtained official reports made to them under State laws by State banks in 22 States, by trust companies in 5 States, and by savings banks in 14 States, at different dates during the year 1883, and from these returns the following table has been compiled:

Held by 754 State banks in twenty-two States	$5,287,606
Held by 34 trust companies in five States	17,437,990
Held by 630 savings banks in fourteen States	219,017,313
Total	241,742,909

The interest-bearing funded debt of the United States was, on November 1, last, $1,273,475,450. The total amount of bonds held by the national ($379,486,350) and State and savings banks ($241,742,909) was $621,229,259, which is not greatly less than one-half of the interest-bearing debt. The amount of United States bonds held by State banks is given by geographical divisions for the years 1880, 1881, 1882, 1883, as follows:

Geographical divisions.	1880.	1881.	1882.	1883.
Eastern States	$45,230,098	$40,468,340	$42,667,248	$37,399,819
Middle States	157,563,757	176,373,889	197,135,239	182,847,588
Southern States	958,470	1,073,460	268,350	646,500
Western States	2,672,242	5,735,518	3,369,414	3 105,024
Pacific States	7,240,835	14,874,332	20,020,175	17,743,978
Total	213,665,402	238,525,539	263,460,426	241,742,909

In previous reports the Comptroller has given the amount of United States bonds held by banks organized under State laws, and by private bankers, as returned to the Commissioner of Internal Revenue for purposes of taxation. The tax on deposit and capital having been repealed, no further returns of this kind will be available hereafter. The last returns to the Commissioner were for the six months ending November 30, 1882, and from these returns the following table has been compiled for the purpose of comparison with previous tables presented since the year 1880:

Geographical divisions.	Amount invested in United States bonds.		
	By State banks, private bankers, and trust companies.	By savings banks.	Total.
May 31, 1880:			
New England States	$3,737,093	$37,693,200	$41,430,293
Middle States	20,564,834	146,301,155	166,865,989
Southern States	2,541,991	1,000	2,542,991
Western States	8,137,554	2,474,557	10,612,111
Pacific States and Territories	3,883,816	2,717,904	6,601,720
United States	38,865,288	189,187,816	228,053,104
May 31, 1881:			
New England States	2,985,496	36,640,795	39,626,291
Middle States	21,908,703	168,617,049	190,525,752
Southern States	1,707,702	21,689	1,729,391
Western States	6,734,948	2,689,447	9,424,395
Pacific States and Territories	4,984,313	6,911,198	11,895,511
United States	38,321,162	214,880,178	253,201,340

Geographical divisions.	Amount invested in United States bonds.		
	By State banks, private bankers, and trust companies.	By savings banks.	Total.
May 31, 1882:			
New England States	$2, 644, 895	$37, 046, 625	$39, 691, 520
Middle States	20, 576, 823	189, 775, 842	210, 352, 665
Southern States	1, 862, 946	.....	1, 862, 946
Western States	7, 099, 874	2, 354, 710	9, 454, 584
Pacific States and Territories	5, 897, 637	12, 851, 605	18, 749, 242
United States	38, 082, 175	242, 028, 782	280, 110, 957
November 30, 1882:			
New England States	2, 501, 497	34, 274, 199	36, 775, 696
Middle States	19, 735, 340	179, 131, 959	198, 867, 299
Southern States	1, 147, 881	.....	1, 147, 881
Western States	6, 528, 666	2, 143, 118	8, 671, 784
Pacific States and Territories	5, 781, 749	14, 380, 007	20, 161, 756
United States	35, 695, 133	229, 929, 283	265, 624, 416

The data, which has heretofore been obtained from the Commissioner of Internal Revenue, included the returns from private bankers, and was, therefore, more complete than that obtained from the reports of State officers, but the amounts held by State and savings banks have not greatly differed.

ILLEGAL CERTIFICATON OF CHECKS.

Section 13 of the act of July 12, 1882, provides:

> That any officer, clerk, or agent of any national-banking association who shall willfully violate the provisions of an act entitled "An act in reference to certifying checks by national banks," approved March third, eighteen hundred and sixty-nine, being section fifty-two hundred and eight of the Revised Statutes of the United States, or who shall resort to any device, or receive any fictitious obligation, direct or collateral, in order to evade the provisions thereof, or who shall certify checks before the amount thereof shall have been regularly entered to the credit of the dealer upon the books of the banking association, shall be deemed guilty of a misdemeanor, and shall, on conviction thereof in any circuit or district court of the United States, be fined not more than five thousand dollars, or shall be imprisoned not more than five years, or both, in the discretion of the court.

Upon the passage of this act those banks which were accustomed to certify large amounts of checks, accepted those checks which were drawn upon them, instead of certifying them, and assumed that such acceptance was not in violation of law. The banks claimed that they had power to accept checks after the 3d and 7th paragraphs of section 5136 of the United States Revised Statutes. The former authorizes national banks to "make contracts," and the latter provides for the "exercise of all such incidental powers as shall be necessary to carry on the business of banking."

The Comptroller being in doubt in reference to the proper construction of the section, the matter was referred to the Attorney-General, who rendered an opinion on November 24, 1882, (1) that a national bank cannot legally accept checks drawn upon it where the drawer has not already deposited therewith the amount stated in the check; and (2) that the limit imposed by section 5202 extends to liabilities incurred by the certification of checks, and that such acceptance by a bank, without the existence of funds on deposit therewith, to an amount exceeding in the aggregate the amount of its paid-in capital, would be a violation of that section.

The proposition for the establishment of a stock-clearing house, such as is in operation in London, Vienna, Berlin, and other large cities in Europe, was in the mean time brought forward and discussed. An organization was formed and the plan was twice placed in operation, and it is said by those who are well acquainted with such transactions to have been practicable. It was abandoned during the last few weeks, chiefly, it is said, through the fears of some of the banks and stock brokers that it would diminish the magnitude of their business. In the month of August it was rumored that the failure of a firm of brokers had resulted in a loss to the stockholders of the Wall Street National Bank by an over-certification or acceptance of checks, and an examination of this bank during the following month confirmed the rumor, and furnished evidence of an over-certification of the checks of this firm in excess of their balance of cash on hand to the amount of $199,899. The Comptroller thereupon, on September 27, addressed a letter to the Secretary, inclosing a certified copy of the examiner's report, with the request that he would transmit the same to the Attorney-General for his action, under section 13 of the act of July 12, 1882. This information was soon brought to the attention of the United States district attorney in the city of New York, the result of which was the indictment of the teller of the above bank, who, on being notified of that fact, appeared before the United States commissioner, and was held to bail to plead at the December term of the court. As soon as this proceeding became known to the bank it went into voluntary liquidation on October 17, and immediately thereafter was converted into a State bank, under the laws of the State of New York.

The trial, under this indictment, will test the law, which provides for a fine or imprisonment of any officer of a national bank who shall certify checks in violation of section 5208, United States Revised Statutes.

This proceeding should result in the organizatton of a stock-clearing house, or of some other action by the stock board and the banks, through whom this kind of business is transacted, which will render it unnecessary for national banks to certify brokers' checks, or lend their credit for such large amounts in the future.

It is respectfully submitted that the law, as it now stands, makes it a criminal offense for an officer of a bank to certify the check of a dealer who may inadvertently overdraw his account for a few dollars in the payment of an ordinary obligation; and it certainly should be amended so as to exempt such ordinary business transactions from the penalty imposed.

In this connection the Comptroller calls attention to the successful operation of the stock-clearing house in the city of London, which the London Economist says, "as a piece of time and labor saving mechanism, has undoubtedly achieved success."

The following paragraph from an article in that journal, of October 6, gives a history of the establishment of a stock clearing-house in that city, from which it appears that operations of equal magnitude with those in New York are successfully conducted, although the settlements it is understood are made fortnightly instead of daily, as in New York:

Since 1880, when the present clearing-house was established, the system has been considerably extended, and great efficiency has now been secured. The collapse of the preceding clearing, after a duration of about five years, was a perfectly natural ending to a system which was at once unscientific and contrary to the customs of the business. Under the old *régime*, all transactions between middlemen, which in the more speculative stocks are always very numerous, were simply eliminated for the purpose of bringing the original buyer and the ultimate seller into actual contact; but elimination, pure and simple, destroyed all continuity, so that two parties were brought unconsciously into a position of mutual contact. The leading principle of the present system is the complete practical recognition of the vital necessity of pre-

serving the same continuity which would exist if bargains were settled in the ordinary way, without the intervention of a clearing-house. As a consequence of this, the members of the stock exchange, as a whole, have from the beginning felt great confidence in the soundness of the work done by the clearing-house. The stock exchange committee accordingly supported the present system *ab initio*, whereas the former system was entirely unofficial. At present, it may be said that all the effectual members, with the exception of about one hundred broking firms—some of which, however, are of high standing—have become members of the clearing, and the number is even now steadily increasing. In fact, after a certain point of success has been attained, the tendency to participate becomes almost irresistible; hence it is anticipated that in the course of time clearing will become so universal that it will be considered advisable to make it compulsory. The scope of the clearing-house is now very extensive; only four stocks were first cleared, while now the number is nearly one hundred, which includes all the stocks in any way speculative. A great feature of the clearing is its mobility. A sudden rush of speculation into any stock, which in other times would have disorganized business, and perhaps have led to financial embarrassment, is now at once met by placing the stock upon the clearing list. The heavy work incidental to any important "special settlement" will now most likely be more and more lightened by the operations of the clearing-house, as atisfactory beginning having been made sometime ago, when the special settlement in Spanish four per cents occurred. One great development, the clearing of the cash differences at the fortnightly settlements, is still possible. We believe that the plan would be found perfectly practicable if the committee chose to elect its adoption. Were this to become an accomplished fact on some future day, the clearing-house would be actually what it is even now in name, "the settlement department," and such an extension of the system, rendering it complete in scope, would seem to be merely a question of time.

LOSSES ON UNREDEEMED BANK NOTES.

Section 5222 of the Revised Statutes requires that all national banks which go into voluntary liquidation, and all insolvent banks, shall deposit in the Treasury an amount of lawful money equal to the amount of their circulating notes outstanding. Thus it will be seen that no association can close up its affairs without first providing for the payment of all of its circulating notes. The amount deposited must remain in the Treasury until the last outstanding notes shall have been presented for payment. Section 6 of the act of July 12, 1882, provides that at the end of three years from the date of the extension of the corporate existence of each bank the association so extended shall deposit lawful money with the Treasurer sufficient to redeem the remainder of the circulation which was outstanding at the date of its extension. It also provides that any gain that may arise from the failure to present such circulating notes for redemption shall inure to the benefit of the United States, and that the new circulating notes to be issued in the place of the old shall bear such devises as shall make them readily distinguished from the circulating notes previously issued. In the Comptroller's report for 1875, he prepared a table from data obtained from a series of reports of the superintendent of the bank department of the State of New York, exhibiting the amount of notes which had been issued to banks organized in the State, and the amount remaining at the expiration of the six years' notice required to be given by the banks, before they were by law relieved from the obligations to redeem them. Returns were in this way obtained from 286 banks either incorporated or organized under the safety fund or the free banking system of the State of New York.

The maximum amount of circulation issued to them was $50,754,514, and the amount of unredeemed circulation at the date of the report named was $1,336,337, or 2.63 per cent. of the highest amount issued. The maximum amount of circulation issued to 30 State banks in the city of New York, which are still in operation either as national or State associations, was $7,763,010, while the amount remaining unredeemed in October, 1875, was $142,365, or only 1.83 per cent. of the highest amount issued. The amount of circulation issued to 240 State

banks in Wisconsin was $7,565,409, and the amount unredeemed is $134,747, the percentage of unredeemed notes being 1.78 only. The maximum issue to 210 State banks in the six New England States was $39,245,380, while the amount remaining unredeemed is but $792,767, the proportion of the latter to the former being 2.02 per cent. The returns from 332 State banks in New York, New Jersey, Delaware, and Maryland show their maximum circulation to have been $65,664,176, while the amount unredeemed is $1,707,428, and the percentage 2.60. The percentage of unredeemed notes of 25 State banks in Ohio, having a circulation of $2,196,381, was 2.79. The greatest amount of circulation issued to 707 State banks, in 12 States, was $114,671,346, the amount outstanding $2,696,282, and the proportion unredeemed 2.4 per cent.

It is probable that, under the national system of redemption, the proportion of national-bank notes which will ultimately be redeemed under the national banking system is much greater than that of the State bank notes under previous systems.

The highest amount of circulation issued to 15 national banks which failed previous to 1870 was $1,554,400, and the amount outstanding on November 1, 1883, was $9,289, and the percentage unredeemed 0.60 per cent. of the amount issued. These notes had had a circulation of from five to six years only, which accounts for the small amount remaining outstanding. The highest amount of circulation issued to eight national banks which failed previous to 1873 was $1,642,293, and the percentage outstanding was 1.47 per cent., and these notes had had a circulation of from four to nine years. This is shown in detail in the following table, giving the date of the organization of each bank, the circulation outstanding, and the percentage unredeemed in the years 1875, 1878, and 1883.

Name and location of bank.	Date of organization.	Circulation.		Percentage unredeemed.		
		Issued.	Outstanding November 1, 1883.	1875.	1878.	1883.
First National Bank of Attica, N. Y	Jan. 14, 1864	$44,000	$278 50	1.10	.79	.63
Venango National Bank of Franklin, Pa	May 20, 1865	85,000	311 50	.73	.52	.37
Merchants' National Bank of Washington, D. C	Dec. 14, 1864	180,000	906 00	1.28	.81	.50
First National Bank of Medina, N. Y	Feb. 3, 1864	40,000	258 25	1.17	.78	.65
Tennessee National Bank of Memphis, Tenn	June 5, 1865	90,000	446 25	.99	.68	.50
First National Bank of Selma, Ala	Aug. 24, 1865	85,000	488 25	1.19	.81	.57
First National Bank of New Orleans, La	Dec. 18, 1863	180,000	1,494 50	1.55	1.18	.83
National Unadilla Bank of Unadilla, N. Y	July 17, 1865	100,000	325 50	.94	.51	.33
Farmers and Citizens' National Bank of Brooklyn, N. Y	June 5, 1865	253,900	1,627 75	1.05	.85	.64
Croton National Bank of New York, N. Y	Sept. 9, 1865	180,000	519 25	.82	.49	.29
First National Bank of Bethel, Conn	May 15, 1865	26,300	210 50	1.97	1.14	.80
First National Bank of Keokuk, Iowa	Sept. 9, 1863	90,000	491 00	1.20	.75	.55
National Bank of Vicksburg, Miss	Feb. 14, 1865	25,500	116 25	1.88	.80	.46
First National Bank of Rockford, Ill	May 20, 1864	45,000	377 00	2.31	1.41	.84
First National Bank of Nevada, Austin, Nev	June 13, 1865	129,700	1,438 50	3.71	1.73	1.11
Totals and average percentage, 15 banks		1,554,400	9,289 00	1.39	.86	.60
Ocean National Bank of New York, N. Y	June 6, 1865	800,000	12,223 00	6.10	2.55	1.53
Union Square National Bank of New York, N. Y	Mar. 13, 1869	50,000	454 00	4.33	1.97	.91
Eighth National Bank of New York, N. Y	Apr. 16, 1864	243,393	3,586 00	5.43	2.41	1.47
Fourth National Bank of Philadelphia, Pa	Feb. 20, 1864	179,000	2,525 00	5.88	2.74	1.41
Waverly National Bank of Waverly, N. Y	May 29, 1865	71,000	1,451 00	6.93	3.20	2.04
First National Bank of Fort Smith, Ark	Feb. 6, 1866	45,000	635 00	6.20	2.61	1.41
Scandanavian National Bank of Chicago, Ill	May 7, 1872	135,000	1,114 00	11.52	2.87	.83
Wallkill National Bank of Middletown, N. Y	July 21, 1865	118,900	2,231 50	10.05	3.48	1.88
Totals and average percentage, 8 banks		1,642,293	24,219 50	6.70	2.66	1.47

The table below shows that the highest amount issued to 17 national banks which failed prior to 1876 was $3,219,241, which at the time of their failure had been in circulation of from four to eleven years. This table also gives the amount of circulation issued to 40 national banks which became insolvent prior to 1876. In both cases the percentages of the notes unredeemed to the total issued are shown for the years 1875, 1878, and 1883, as well as the actual amount outstanding on November 1, 1883.

Name and location of bank.	Date of organization.	Circulation.		Percentage unredeemed.		
		Issued.	Outstanding November 1, 1883.	1875.	1878.	1883.
Crescent City National Bank of New Orleans, La	Feb. 15, 1872	$450,000	$6,540 00	15.39	5.30	1.45
Atlantic National Bank of New York, N. Y.	July 1, 1865	100,000	1,835 50	11.02	3.56	1.84
First National Bank of Washington, D. C.	July 16, 1863	450,000	14,761 00	32.80	7.85	3.28
National Bank of the Commonwealth of New York, N. Y	July 1, 1865	234,000	6,052 70	38.05	7.73	2.59
Merchants' National Bank of Petersburg, Va	Sept. 1, 1865	360,000	12,075 00	49.15	11.88	3.35
First National Bank of Petersburg, Va	July 1, 1865	179,200	6,830 00	53.05	11.65	3.81
First National Bank of Mansfield, Ohio	May 24, 1864	90,000	2,749 50	43.12	9.22	3.05
New Orleans National Banking Association of New Orleans, La	May 27, 1871	360,000	8,000 00	30.97	7792	2.22
First National Bank of Carlisle, Pa	July 7, 1863	45,000	1,355 00	43.40	8.43	3.01
First National Bank of Anderson, Ind	July 21, 1863	45,000	1,437 50	40.03	8.75	3.19
First National Bank of Topeka, Kans	Aug. 23, 1866	90,000	2,918 00	54.17	9.99	3.24
First National Bank of Norfolk, Va	Feb. 23, 1864	95,000	3,505 00	48.21	11.28	3.69
Gibson County National Bank of Princeton, Ind	Nov. 30, 1872	43,800	1,305 00	73.77	17.64	2.98
First National Bank of Utah, Salt Lake City, Utah	Nov. 16, 1869	134,991	3,063 00	49.50	9.54	2.28
Cook County National Bank of Chicago, Ill.	July 8, 1871	315,900	8,892 00	58.88	12.44	2.81
First National Bank of Tiffin, Ohio	Mar. 16, 1865	68,850	2,946 00	65.07	12.85	4.28
Charlottesville National Bank of Charlottesville, Va	July 19, 1865	157,500	9,320 00	95.00	23.37	5.91
Totals and average percentage, 17 banks		3,219,241	93,585 20	41.81	9.76	2.91
Totals and average percentage, 40 banks		6,415,934	127,093 70	23.06	5.79	1.98

In the appendix will be found a table which gives similar information relative to 51 national banks, which were placed in liquidation prior to 1870, whose notes had been in circulation six years previous to those of the 75 banks in the above tables which failed previous to 1872. The largest circulation of these 51 banks outstanding was $5,846,740, and the amount unredeemed on November 1, 1883, $82,827, being 1.42 per cent. The appendix contains a further table giving similar information in regard to 165 national banks in liquidation which had a circulation of $18,587,365, of which $48,315 is still outstanding, a percentage of 2.36.

The issues of Treasury notes of the series of 1869 and 1874 have not been so largely reduced. The national-bank notes for years have done the work, while a considerable portion of the legal tender notes have been held for years in the vaults of the national banks as reserve. These legal tender notes held by the banks have recently been replaced by coin to a considerable extent, but the banks yet held on October 2 $80,642,997. When these are assorted a considerable amount of the three first issues will be returned for redemption.

The highest amount of the first issue of legal-tender notes outstanding at any one time was $449,479,222 on February 3, 1864. These notes

were first issued on April 2, 1862, and the issue ceased on April 19, 1869. The amount outstanding and the amount redeemed since November 1, 1882, are shown in the following table, from which it will be seen that the amount outstanding on November 1, 1883, was $11,473,855, being a percentage of 2.55 on the highest amount outstanding.

Date.	Outstanding.	Redeemed during the year.	Percentage unredeemed.
November 1, 1878	$18,312,584		4.07
November 1, 1879	16,271,277	$2,041,307	3.62
November 1, 1880	14,947,895	1,323,382	3.33
November 1, 1881	13,833,300	1,114,595	3.08
November 1, 1882	12,518,833	1,314,467	2.79
November 1, 1883	11,473,853	1,044,980	2.55

The amount of demand Treasury notes payable in gold issued from July 17, 1861, to December 31, 1862, was $60,000,000, in denominations of five, ten, and twenty dollars; and the amount remaining outstanding on the 1st of November last was $58,800, the proportion unredeemed being a little less than one-tenth of 1 per cent.: $2,359,447 having been redeemed within the last two years.

NATIONAL-BANK FAILURES.

Two national banks have been placed in the hands of receivers during the year ending November 1, 1883, namely: The First National Bank of Union Mills, of Union City, Pa., with a capital of $50,000, on March 24, 1883, and the Vermont National Bank, of Saint Albans, Vt., with a capital of $200,000, on August 9, 1883. The affairs of seven national banks have been finally closed within the year. These banks, with the total dividend paid by each to their creditors, are as follows:

	Per cent.
The First National Bank of Norfolk, Va	57.50
The First National Bank of Bedford, Iowa	22.50
The Northumberland County National Bank of Shamokin, Pa	81.59
The First National Bank of Monticello, Ind	98.00
The Cook County National Bank of Chicago, Ill	14.941
The First National Bank of Mansfield, Ohio	57.50
The Lock Haven National Bank of Lock Haven, Pa	100.00

The report for last year gave a list of fifteen banks in the hands of receivers, which were completely liquidated, with the exception of litigation pending in the courts. Three of these have been closed during the year. The others, owing to the delay in reaching the cases, are still in the same condition, although, in some instances, there is a prospect of a speedy settlement. The banks now remaining in this condition, with the percentage of dividends already paid to their creditors, are as follows:

	Per cent.
The Charlottesville National Bank of Charlottesville, Va	62.00
The First National Bank of Anderson, Ind	25.00
The Venango National Bank of Franklin, Pa	15.00
The Atlantic National Bank of New York City	95.00
The Miner's National Bank of Georgetown, Colo	65.00
The City National Bank of Chicago, Ill	77.00
The First National Bank of Georgetown, Colo	22.50
The First National Bank of Dallas, Tex	37.00
The Central National Bank of Chicago, Ill	60.00
The People's National Bank of Helena, Mont	40.00
The First National Bank of Allentown, Pa	70.00
The First National Bank of Waynesburg, Pa	40.00
The German National Bank of Chicago, Ill	80.00

The affairs of the Cook County National Bank of Chicago, Ill., have been closed, by sale of its remaining assets, by the order of the United States circuit court for the northern district of Illinois, under the rule *nisi*. The National Bank of the State of Missouri has paid an additional interest dividend to its creditors, making a total paid of 100 per cent. of principal and 85 per cent. of the interest accrued since the appointment of the receiver.

The following banks in the hands of receivers have paid dividends during the past year, the total dividends up to November 1, 1883, being also given:

Scandinavian National Bank of Chicago, 10 per cent.; total, 50 per cent.

National Bank of the Commonwealth of New York City, final dividend to stockholders of 0.80 per cent.; total to stockholders, 35.80 per cent.

First National Bank of Norfolk, Va., final dividend, 8.50 per cent.; total, 57.50 per cent.

First National Bank of Bedford, Iowa, final dividend, 10 per cent.; total, 22.50 per cent.

Watkins National Bank of Watkins, N. Y., 13 per cent. to stockholders.

Northumberland County National Bank of Shamokin, Pa., final dividend, 6.59 per cent.; total, 81.59 per cent.

Second National Bank of Scranton, Pa., 20 per cent.; total, 95 per cent.

National Bank of State of Missouri, Saint Louis, 35 per cent. interest dividend; total, 85 per cent. interest dividend.

First National Bank of Monticello, Ind., final dividend, 68 per cent.; total, 98 per cent.

First National Bank of Butler, Pa., 10 per cent.; total, 70 per cent.

Mechanics' National Bank of Newark, N. J., 5 per cent.; total, 60 per cent.

First National Bank of Buffalo, N. Y., 8 per cent.; total, 33 per cent.

Pacific National Bank of Boston, Mass., 5 per cent.; total, 5 per cent.

The First National Bank of Union Mills, Union City, Pa., 20 per cent.; total, 20 per cent.

Lock Haven National Bank of Lock Haven, Pa.; total, 100 per cent.

Cook County National Bank of Chicago, 7.112 per cent.; total, 15.112 per cent.

First National Bank of Mansfield, Ohio, final dividend, 12.50 per cent.; total, 57.50 per cent.

Since the commencement of the national banking system 89 banks have been placed in the hands of receivers, and 460 banks have voluntarily closed their business, by the vote of shareholders owning two-thirds of their stock, under the provisions of sections 5220 and 5221 of the Revised Statutes of the United States. Of the banks in the hands of receivers, 7 had been previously placed in voluntary liquidation by their stockholders, but failing to pay their depositors receivers were afterwards appointed by the Comptroller to wind up their affairs. Of the 89 banks placed in the hands of receivers, 58 have been finally closed, leaving 31 still in process of settlement, 13 of which, as has been seen, are awaiting the results of pending litigation, leaving about twenty receiverships only in active operation.

The loss to creditors of national banks which have been placed in the hands of receivers during the twenty years that have elapsed since the passage of the act of February 25, 1863, as near as can be estimated, including dividends which will probably be hereafter paid, has been about $7,000,000. The annual average loss has been, therefore, about $400,000 in the business of corporations having an average capital of about $450,000,000, and which have been responsible for the safe keeping of deposits in their hands, averaging constantly over $800,000,000, or about one-twentieth of 1 per cent. of annual loss to depositors.

During the year suit has been commenced against the directors of the First National Bank of Buffalo for negligent discharge of their duties, through which the losses resulting in the failure of the bank were incurred. A similar suit will soon be brought against the directors of the Pacific National Bank of Boston, Mass.

The total amount paid to creditors of insolvent national banks amounts to $21,778,672, upon proved claims, amounting to $31,136,208. The dividends so far paid thus equal about 70 per cent. of the proved claims. The amount paid during the year was $833,582.60.

Assessments amounting to $8,151,750 have been made upon the stockholders of insolvent national banks for the purpose of enforcing their individual liability under section 5151 of the Revised Statutes, of which $3,351,279 has been collected, and $151,279 during the past year.

A table showing the national banks which have been placed in the hands of receivers, the amount of their capital, of claims proved, the rates of dividends paid, and also showing the amount of circulation of such banks issued, redeemed, and outstanding, will be found in the appendix.

LOANS AND RATES OF INTEREST.

The following table gives the classification of the loans of the banks in the city of New York, in Boston, Philadelphia, and Baltimore, and in the other reserve cities, at corresponding dates in each of the last three years:

OCTOBER 1, 1881.

Classification.	New York City.	Boston, Philadelphia, and Baltimore.	Other reserve cities.	Country banks.	Aggregate.
	48 banks.	102 banks.	87 banks.	1,895 banks.	2,132 banks.
On U. S. bonds on demand	$2, 539, 928	$415, 164	$468, 496	$2, 661, 256	$6, 084, 844
On other stocks, bonds, &c., on demand	97, 249, 162	39, 251, 526	24, 227, 158	35, 423, 896	196, 151, 742
On single-name paper without other security	26, 935, 878	34, 465, 661	12, 904, 338	73, 114, 405	147, 420, 282
All other loans	120, 032, 691	137, 682, 302	96, 806, 506	464, 843, 937	819, 365, 436
Totals	246, 757, 659	211, 814, 653	134, 406, 498	576, 043, 494	1, 169, 022, 304

OCTOBER 3, 1882.

Classification.	50 banks.	102 banks.	91 banks.	2,026 banks.	2,269 banks.
On U. S. bonds on demand	$1, 618, 687	$265, 357	$1, 532, 214	$1, 851, 550	$5, 267, 808
On other stocks, bonds, &c., on demand	89, 532, 760	31, 653, 098	22, 143, 725	39, 554, 649	182, 884, 232
On single-name paper without other security	21, 382, 572	26, 721, 688	16, 075, 330	83, 576, 480	147, 754, 806
All other loans	126, 507, 873	143, 297, 359	106, 531, 193	526, 041, 981	902, 379, 670
Totals	239, 041, 892	201, 937 502	146, 282, 462	651, 024, 660	1, 238, 286, 516

OCTOBER 2, 1883.

Classification.	48 banks.	103 banks.	97 banks.	2,253 banks.	2,501 banks.
On U. S. bonds on demand	$2, 093, 526	$344, 337	$623, 679	$1, 972, 232	$5, 033, 774
On other stocks, bonds, &c., on demand	94, 321, 605	29, 638, 276	23, 099, 682	41, 518, 741	188, 578, 304
On single-name paper without other security	19, 147, 049	24, 684, 110	17, 259, 584	87, 910, 589	149, 001, 332
All other loans	129, 546, 152	146, 149, 205	110, 381, 881	574, 760, 143	960, 837, 381
Totals	245, 108, 332	200, 815, 928	151, 364, 826	706, 161, 705	1, 303, 450, 791

In the table below is given a full classification of the loans in New York City alone for the last five years:

Loans and discounts.	October 2, 1879.	October 1, 1880.	October 1, 1881.	October 3, 1882.	October 2 1883.
	47 banks.	47 banks.	48 banks.	50 banks.	48 banks.
On indorsed paper	$81, 520, 129	$107, 058, 860	$112, 049, 004	$118, 692, 651	$121, 644, 201
On single-name paper	22, 491, 926	27, 755, 152	26, 935, 878	21, 203, 573	19, 147, 051
On U. S. bonds on demand	8, 286, 525	3, 915, 077	2, 539, 928	11, 797, 687	2, 093, 527
On other stocks, &c., on demand	78, 062, 085	92, 630, 982	97, 249, 162	89, 532, 762	94, 321, 605
On real-estate security	670, 021	1, 336, 513	236 100	304, 732	184, 683
All other loans	4, 821, 216	5, 731, 917	7, 747, 587	7, 600, 487	7, 717, 265
Totals	195, 851, 902	238, 428, 501	246, 757, 659	239, 041, 892	245, 108, 332

The attention of Congress has previously been called to section 5200 of the Revised Statutes, which places restrictions upon loans, and to the difficulty of enforcing its provisions. In cities where large amounts of produce are received and stored, it is represented that it is impossible for the banks to transact this class of business, if restricted to loans for an amount not exceeding in any instance one-tenth of their capital. It is true that the limitation does not apply to loans upon produce in transit, where the drafts are drawn on existing values; but if produce is stored, instead of being shipped, large loans cannot be made except in violation of law. In such case the Comptroller has no means of enforcing the law, except by bringing a suit for forfeiture of charter, and this course might result in great embarrassment to business, as well as loss to many innocent stockholders of the banks. It is evident that the law should be so amended as to exclude from the limitation mentioned legitimate loans upon produce or warehouse receipts, and some other classes of collateral security, as well as loans upon United States bonds.

RATES OF INTEREST IN NEW YORK CITY, AND IN THE BANK OF ENGLAND AND THE BANK OF FRANCE.

The average rate of interest in New York City for each of the fiscal years from 1874 to 1881, as ascertained from data derived from the Journal of Commerce and The Commercial and Financial Chronicle, was as follows:

1874, call loans, 3.8 per cent.; commercial paper, 6.4 per cent.
1875, call loans, 3.0 per cent.; commercial paper, 5.8 per cent.
1876, call loans, 3.3 per cent.; commercial paper, 5.3 per cent.
1877, call loans, 3.0 per cent.; commercial paper 5.2 per cent.
1878, call loans, 4.4 per cent.; commercial paper, 5.1 per cent.
1879, call loans, 4.4 per cent.: commercial paper, 4.4 per cent.
1880, call loans, 4.9 per cent.; commercial paper, 5.3 per cent.
1881, call loans, 3.8 per cent.; commercial paper, 5.0 per cent.*
1882, call loans, 4.4 per cent.; commercial paper, 5.4 per cent.*
1883, call loans, 5.7 per cent.; commercial paper, 5.7 per cent.*

The average rate of discount of the Bank of England for the same years was as follows:

During the calendar year ending December 31, 1874, 3.69 per cent.
During the calendar year ending December 31, 1875, 3.23 per cent.
During the calendar year ending December 31, 1876, 2.61 per cent.
During the calendar year ending December 31, 1877, 2.91 per cent.
During the calendar year ending December 31, 1878, 3.78 per cent.
During the calendar year ending December 31, 1879, 2.50 per cent.
During the calendar year ending December 31, 1880, 2.76 per cent.
During the calendar year ending December 31, 1881, 3.49 per cent.
During the calendar year ending December 31, 1882, 4.10 per cent.
During the fiscal year ending June 30, 1883, 3.7 per cent.

* From the Financial Chronicle only.

In the calendar year ending December 31, 1882, the rate of discount of the Bank of England was increased three times, and three times reduced. During the fiscal year ending June 30, 1882, the rate was increased once and decreased three times. The present rate is 3 per cent.

The average rate of interest in New York City for the four months previous to November 9, 1883, was on call loans 2.4 per cent., and on commercial paper 5.6 per cent.; the rate of interest on that date was on call loans 1 to 3 per cent., and on commercial paper 5½ to 6½ per cent.

The rate of discount in the Bank of France which was raised from 4 to 5 per cent. on October 20, 1881, was lowered to 4½ per cent. on February 23, 1882, to 4 per cent. on March 2, and lastly, on the 23d of the same month to 3½ per cent.

The average rate of discount during the year 1882 was 3.8 per cent.

The number of trade bills admitted to discount in the Bank of France during the year 1882 was 4,927,024, representing a sum of $1,027,887,300.*

Of this number of bills there were—

6,742 bills of $2.08 and under.
483,147 bills from $2.29 to $10.
734,437 bills from $10.21 to $20.
3,702,692 bills above $20.

That is to say, nearly a fourth part in bills under $20.21. The number of trade bills under $20 steadily increases. In 1880 there were 1,014,412 of these small discounted bills; in 1881, 1,160,945, and in 1882 they have increased to 1,224,326.

The governor of the Bank of France in his report of its transactions for the year 1882 says, "these figures will show how great are the services rendered by the bank to the retail trade of Paris."

TRANSACTIONS OF THE NEW YORK CLEARING HOUSE.

The New York Clearing-House Association is composed of forty-seven national and sixteen State banks, and the assistant treasurer of the United States at New York.

Through the courtesy of Mr. W. A. Camp, its manager, a statement of the transactions during the year ending October 1, 1883, has been obtained, which shows that the total exchanges were more than forty-six thousand millions of dollars, while the balances paid in money were nearly 1,600 millions. The daily average balances paid were somewhat more than $5,000,000, or about 3.9 per cent of the amount of the settlements. The balances paid in money during the year consisted of $1,020,039,000 in clearing-house certificates of the Bank of America, legal tenders amounting to $10,017,196, United States gold certificates, $530,718,000, and $6,854,000 in gold coin. Since the date of the issue of the new gold certificates (October 4), authorized by the act of July 12, 1882, the balances due from the Government have been paid in these certificates instead of coin, thus dispensing with the movement of large amounts in bags and upon drays from the Treasury to the custody of the banks. The following table shows the yearly transactions of the New York clearing-house for the thirty years since its organization in

*In the table 5 francs are counted as being equal one dollar.

1853, and the amounts and ratios of currency required for the payment of daily balances:

Years.	No. of banks.	Capital.*	Exchanges.	Balances paid in money.	Average daily exchanges.	Average daily balances paid in money.	Ratios.
							Per ct.
1854	50	$47, 044, 900	$5, 750, 455, 987	$297, 411, 494	$19, 104, 505	$988, 078	5. 2
1855	48	48, 884, 180	5, 362, 912, 098	289, 694, 137	17, 412, 052	940, 565	5. 4
1856	50	52, 883, 700	6, 906, 213, 329	334, 714, 489	22, 278, 108	1, 079, 724	4. 8
1857	50	64, 420, 200	8, 333, 226, 718	365, 313, 902	26, 968, 371	1, 182, 246	4. 4
1858	46	67, 146, 018	4, 756, 664, 386	314, 238, 911	15, 393, 736	1, 016, 954	6. 6
1859	47	67, 921, 714	5, 448, 005, 956	363, 984, 683	20, 867, 333	1, 177, 944	5. 6
1860	50	69, 907, 435	7, 231, 143, 057	380, 693, 438	23, 401, 757	1, 232, 018	5. 3
1861	50	68, 900, 605	5, 915, 742, 758	353, 383, 944	19, 269, 520	1, 151, 088	6. 0
1862	50	68, 375, 820	6, 871, 443, 591	415, 530, 331	22, 237, 682	1, 344, 758	6. 0
1863	50	68, 972, 508	14, 867, 597, 849	677, 626, 483	48, 428, 657	2, 207, 252	4. 6
1864	49	68, 586, 763	24, 097, 196, 656	885, 719, 205	77, 984, 455	2, 866, 405	3. 7
1865	55	80, 363, 013	26, 032, 384, 342	1, 035. 765, 108	84, 796, 040	3, 373, 828	4. 0
1866	58	82, 370, 200	28, 717, 146, 914	1, 066, 135, 106	93, 541, 195	3, 472, 753	3. 7
1867	58	81, 770, 200	28, 675, 159, 472	1, 144, 963, 451	93, 101, 167	3, 717, 414	4. 0
1868	59	82, 270, 200	28, 484, 288, 637	1, 125. 455, 237	92, 182, 164	3, 642, 250	4. 0
1869	59	82, 720, 200	37, 407, 028, 987	1, 120, 318, 308	121, 451, 393	3, 637, 397	3. 0
1870	61	83, 620. 200	27, 804, 539, 406	1, 036. 484, 822	90, 274, 479	3, 365, 210	3. 7
1871	62	84, 420, 200	29, 300, 986, 682	1, 209, 721, 029	95, 133, 074	3, 927, 666	4. 1
1872	61	84, 420, 200	33, 844, 369, 568	1, 428. 562, 707	109, 884, 317	4, 636, 632	4. 2
1873	59	83, 370, 200	35, 461, 052, 826	1, 474, 508, 025	115, 885, 794	4, 818, 654	4. 1
1874	59	81, 635, 200	22, 855, 927, 636	1, 286, 753, 176	74, 692, 574	4, 205, 076	5. 7
1875	59	80, 435, 200	25, 061, 237, 902	1, 408, 608, 777	81, 899, 470	4, 603, 297	5. 6
1876	59	81, 731, 200	21, 597, 274, 247	1, 295, 042, 029	70, 349, 428	4, 218, 378	5. 9
1877	58	71, 085, 200	23, 289, 243, 701	1, 373, 996, 302	76, 358, 176	4, 504, 906	5. 9
1878	57	63, 611, 500	22, 508, 438, 442	1, 307, 843, 857	73, 555, 988	4, 274, 000	5. 8
1879	59	60, 800, 200	25, 178, 770, 691	1, 400, 111, 063	82, 015, 540	4, 560, 622	5. 6
1880	57	60, 475, 200	37, 182, 128, 621	1, 516, 538, 631	121, 510, 224	4, 956, 009	4. 1
1881	60	61, 162, 700	48, 565, 818, 212	1, 776, 018, 162	159, 232, 191	5, 823, 010	3. 5
1882	61	60, 962, 700	46, 552, 846, 161	1, 595, 000, 245	151, 637, 935	5, 195, 440	3. 4
1883	63	61, 162, 700	40, 293, 165, 258	1, 568, 983, 196	132, 543, 307	5, 161, 129	3. 9
		†70, 711, 009	‡685, 352, 410, 090	‡29, 849, 140, 248	†70, 446, 354	†3, 242, 690	4. 6

The total amount of transactions for the twenty-nine years given in the table is $685,352,410,090, and the annual average is $22,845,080,336.

The clearing-house transactions of the assistant treasurer of the United States at New York, for the year ending November 1, 1883, were as follows:

Exchanges received from clearing-house	$305, 306, 669 98
Exchanges delivered to clearing-house	123, 578, 004 83
Balances paid to clearing-house	183, 442, 561 27
Balances received from clearing-house	1, 713, 896 12
Showing that the amount paid by the assistant treasurer to the clearing-house was in excess of the amount received by him	181, 728, 665 15

A table compiled from statements made by the New York clearing-house, giving the clearings and balances weekly for the months of September, October, and November, of the years from 1878 to 1883, will be found in the appendix, and are valuable for purposes of comparison.

The following interesting table has been copied from The Public, of New York City, of November 8, which gives the latest information concerning the exchanges at New York and other cities having clearing-houses, for the week ending November 3, 1883, comparing them with those for the corresponding week in 1882, and showing the percentage of differences. The exchanges at the same places for the month ending November 3, 1883, are also given, with the percentage of differences re-

* The capital is for various dates, the amounts at a uniform date in each year not being obtainable.
† Yearly averages for thirty years. ‡ Totals for thirty years.

sulting from a comparison with the exchanges for the same month of the previous year.

	Week.			October.		
	1883.	1882.	Per cent.	1883.	1882.	Per cent.
New York	$817, 996, 284	$991, 296, 926	— 17. 5	$3, 831, 718, 815	$4, 384, 692, 605	— 12. 6
Boston	77, 604, 702	82, 653, 554	— 6. 1	326, 154, 461	330, 610, 821	— 1. 3
Philadelphia	54, 734, 467	61, 832, 953	— 11. 5	265, 345, 366	250, 864, 077	+ 5. 8
Chicago	52, 290, 729	55, 492, 262	— 5. 8	233, 382, 807	223, 323, 336	+ 4. 5
Saint Louis	15, 611, 326	17, 080, 955	— 8. 6	74, 496, 955	74, 939, 115	— . 6
Baltimore	14, 159, 848	15, 040, 369	— 5. 9	65, 253, 165	61, 506, 526	+ 6. 1
San Francisco	14, 116, 594	15, 683, 584	— 9. 9	58, 809, 453	58, 366, 475	+ . 8
Cincinnati	10, 566, 300	9, 992, 950	+ 5. 7	46, 698, 950	41, 150, 400	+ 13. 5
New Orleans	10, 236, 633	11, 077, 343	— 7. 6	42, 636, 890	47, 817, 804	— 10. 8
Pittsburgh	9, 196, 834	11, 377, 592	— 19. 2	40, 029, 954	50, 185, 748	— 20. 2
Louisville	5, 574, 710	4, 337, 758	+ 27. 3	20, 377, 144	16, 843, 123	+ 21. 0
Providence	4, 269, 000	5, 285, 400	— 19. 2	25, 954, 600	21, 875, 800	+ 18. 0
Milwaukee	4, 054, 058	3, 973, 632	+ 2. 7	16, 531, 865	16, 638, 398	— . 6
Detroit	2, 859, 651	.....	.....	13, 920, 430	.....	.....
Kansas City	2, 614, 750	2, 445, 900	+ 11. 4	12, 823, 250	10, 029, 300	+ 27. 8
Cleveland	2, 550, 172	2, 146, 674	+ 18. 8	10, 062, 468	9, 786, 184	+ 2. 8
Hartford	1, 654, 245	1, 595, 492	+ 3. 7	8, 019, 839	7, 766, 751	+ 3. 3
Memphis	1, 647, 654	1, 531, 443	+ 7. 6	5, 751, 259	4, 211, 555	+ 36. 6
Indianapolis	1, 628, 123	2, 273, 621	— 28. 4	7, 092, 972	8, 109, 769	— 12. 5
Columbus	1, 477, 885	1, 146, 149	+ 28. 8	6, 149, 411	4, 754, 470	+ 29. 3
New Haven	1, 264, 022	1, 531, 789	— 17. 5	5, 434, 781	6, 137, 014	— 11. 4
Peoria	1, 244, 180	1, 043, 378	+ 19. 2	4, 596, 986	4, 272, 397	+ 7. 6
Portland	1, 071, 846	1, 363, 402	— 21. 4	4, 512, 412	4, 800, 000	— 5. 9
Springfield	854, 667	1, 032, 699	— 17. 2	3, 798, 636	3, 723, 880	+ 2. 0
Worcester	848, 431	880, 583	— 3. 7	4, 072, 912	4, 594, 325	— 11. 3
Saint Joseph	702, 725	620, 321	+ 13. 3	2, 685, 789	2, 698, 074	— . 5
Lowell	624, 475	752, 149	— 17. 0	2, 893, 936	3, 315, 164	— 12. 7
Syracuse	621, 199	739, 790	— 16. 0	2, 737, 017	2, 257, 111	+ 21. 3
Total	1, 109, 205, 859	1, 304, 228, 418	— 15. 0	5, 128, 022, 093	5, 655, 270, 222	— 9. 5
Out. New York	291, 209, 575	312, 931, 492	— 6. 9	1, 296, 303, 278	1, 270, 577, 617	+ 2. 0

The following table exhibits the transactions of clearing-houses located in 24 cities, for the year ending October 1, 1883, from official returns received by the manager of the New York Clearing-House:

Cities.	Exchanges.	Balances.
Boston, Mass	$3, 540, 980, 659 00	$437, 052, 430 00
Philadelphia, Pa	2, 794, 181, 748 96	238, 302, 687 25
Chicago, Ill	2, 507, 022, 178 00	266, 597, 620 00
Saint Louis, Mo	874, 272, 698 00	146, 133, 728 00
Baltimore, Md	695, 499, 933 09	88, 460, 175 60
Pittsburgh, Pa	538, 134, 071 54	90, 785, 404 12
New Orleans, La	515, 655, 203 00	53, 729, 805 00
Cincinnati, Ohio	486, 177, 850 00	(*)
Providence, R. I	236, 558, 200 00	(*)
Louisville, Ky	203, 580, 839 00	47, 082, 302 71
Milwaukee, Wis	174, 911, 297 45	28, 991, 866 02
Detroit, Mich	†91, 816, 936 92	15, 363, 751 51
Cleveland, Ohio	110, 756, 380 00	(*)
Hartford, Conn	92, 785, 885 47	‡26, 000, 000 00
New Haven, Conn	64, 135, 000 61	15, 229, 885 83
Columbus, Ohio	60, 206, 815 00	10, 547, 075 00
Memphis, Tenn	54, 671, 255 45	10, 889, 190 02
Peoria, Ill	50, 961, 493 00	(*)
Worcester, Mass	44, 243, 340 00	14, 047, 056 00
Springfield, Mass	40, 861, 119 29	12, 036, 132 87
Lowell, Mass	36, 752, 968 36	13, 766, 129 58
Syracuse, N. Y	22, 903, 350 99	6, 044, 952 19
Saint Joseph, Mo	5, 826, 852 00	291, 382 60
New York City	40, 293, 165, 257 65	1, 568, 983, 196 15
Twenty-four cities	53, 536, 061, 332 78	3, 090, 334, 770 45

From the above table it will be seen that the exchanges in New York city amounted to 75.3 per cent. of the whole sum, and the balances in that city were more than one-half of the amount stated.

New York City, 75.3 per cent. of total exchanges; 50.8 per cent. of total balances.

* No record kept. † Organized February, 1883. ‡ Estimated.

COUNTRY CLEARING.

The London Clearing-House includes in its operations a system of clearing checks which are received by London bankers from correspondents, and which are drawn upon banks and bankers in different parts of England. The country clearing is a modification of the town clearing, and has been established twenty-five years. The number of country banks and branches whose checks are cleared through the London Clearing-House is 418.

As there has been some movement toward the organization of a bank in Boston for the purpose of collecting checks drawn on New England banks outside of that city, the following description of "the country clearing" from the London Bankers' Magazine, of October, 1883, will be of interest:

The outside world has no idea of the immense number of country checks which pass through the house in the course of a day. You see, a man buying goods in London and wishing to send payment, can, if he choose, get a postal or post-office order, but this entails more expense, and certainly far more trouble than writing a check. The number of country checks in daily circulation is decidedly on the increase. Now that the parcels post has come into operation, doubtless a still further impetus will be given to the custom of sending to London checks drawn on banks in the country. Now, in the ordinary course of things a banker will not put a country check to a customer's credit forthwith, but will first of all collect it, and then credit his customer's account with the proceeds. This would necessitate a delay of two or three days and give an immense amount of trouble to the banker—supposing the country clearing to be nonexistent—infinitely increase the risk of loss, and would as well infinitely increase the delay through the post by reason of the augmentation of letters containing checks for collection. But all this is obviated. As we have already seen, the book-credit system gradually extended itself till it in reality produced the clearing-house. So the clearing-house has so far developed itself as to take under its maternal wing not only the checks and drafts drawn on and payable at certain London banks, but also at banks all over the country, which have for agents some of the clearing-banks in the metropolis. Separate tables of the amount paid through the country clearing we are afraid we shall not be able to furnish. With regard to the system itself, the country clearers of the clearing-banks, twenty-seven in number, take these checks received by their bank, drawn on country banks which have London head offices or agents, and sort them according to the agents' names. The same ruling and heading is required in the country as in the town books, only the size is much smaller. The clearer then casts his various sets, or charges, of checks and drafts, putting an amount on the back of each bundle, and delivers them at the house in the same way as the morning town charges have been delivered. The country clearing is from 12 till 2:15 p. m. The clearer at the house itself will receive from the other banks charges, or batches of drafts, on the country banks for which his establishment acts as agent. These he enters under the heading of the bank which has handed them in. As there is but one delivery the work is soon run through, and when finished the "sheet" is made out in the same way as in the clearing-house; but here is the essential difference—the balances are not really paid for three days; and so, of course, the balances which are received or paid each day are really the result and clearing of transactions of three days back. When we say three days we would be understood to include the day on which the checks are presented and the day on which they are paid, so that one clear day is left between for postage. The clearers, when they have entered all their charges and agreed their balances, take the checks, &c., to their offices, where they are sorted according to the banks on which they are drawn and dispatched without delay to the country banks for payment. In all respects the country bank is treated as a branch of its London agent, and so the transaction of crediting and debiting charges is carried on in almost exactly the same way as between a bank and its branch in the city.

CLEARING-HOUSE CERTIFICATES.

Section 5192 Revised Statutes provides that clearing-house certificates, representing specie or lawful money specially deposited for the purposes of any clearing-house association, shall also be deemed to be lawful money in the possession of any association belonging to such clearing-house holding and owning such certificate; and section 5193 provides that the Secretary of the Treasury may receive United States

notes on deposit, without interest, from any national banking association, in sum not less than ten thousand dollars, and issue certificates therefor in denominations of not less than five thousand dollars, which certificates may be counted as part of the lawful money reserve, and may be accepted in the settlement of clearing-house balances at the places where the deposits therefor were made.

The legal-tender note certificates were first issued in the fiscal year 1873. On June 30, 1875, there were outstanding $59,045,000 of these certificates, of which the national banks held $47,310,000. On June 30, 1876, the amount outstanding was $33,140,000, of which the banks held $27,955,000. On June 30, 1879, the amount had been reduced to $29,330,000, and the banks held on June 14 of the same year, $25,180,000. The amount outstanding on October 3, 1882, was $10,725,000, and the national banks held on that day $8,645,000.

The issue of the gold certificates was authorized by the fifth section of the act of March 3, 1863, and they were used for clearing-house purposes soon after the passage of the national-bank act. The first issue was made on November 13, 1865. On June 30, 1875, there were outstanding $21,796,300, of which the national banks in New York City held $12,642,180. The issue of these certificates was discontinued on December 1, 1878, and the amount outstanding had decreased on June 30, 1879, to $15,413,700, and on October 1, 1880, to $7,480,100. The amount outstanding on October 3, 1882, was $4,907,440, of which the national banks held $4,594,300. The issue of gold certificates having been discontinued by the Government, and the amount of gold coin having rapidly increased, the banks in New York found it necessary to establish a depository of gold coin for the convenience of the clearing-house This depository at the present time is the Bank of America, by which bank certificates of deposit were first issued on October 14, 1879. The amount of such certificates outstanding on October 1, 1883, was $22,955,000; on January 1, 1880, $25,610,000. The largest amount of coin on deposit was on January 21, 1882, viz, $45,330,000, the capacity of the vault having been increased since 1880. Of this amount, the national banks of New York City held on June 22, 1883, $22,139,000; on October 2, $20,345,000.

The act of February 28, 1878, authorized any holder of silver dollars of the weight of 412½ grains troy of standard silver, to deposit the same with the Treasurer, or any assistant treasurer, of the United States, in sums not less than ten dollars, and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. It required that the coin deposited, or representing the certificates, should be retained in the Treasury for the payment of the same on demand, and that said certificates should be receivable for customs, taxes, and all public dues, and also authorized their reissue. This act did not authorize their use as clearing-house certificates, nor make them available as reserve for the national banks.

The act of July 12, 1882, authorized and directed the Secretary of the Treasury to receive deposits of gold coin in denominations of not less than $20 each, corresponding with the denominations of United States notes. The coin deposited for the certificates is required to be retained for the payment of the same on demand, and these certificates, and also silver certificates, are authorized to be counted as part of the lawful reserve of the national banks.

The amount of silver certificates outstanding on November 1, less the amount held by the Treasury, was $85,334,381. The amount of gold certificates November 1, 1883, less the amount held by the Treasury, was $52,075,880.

SPECIE IN BANK AND IN THE TREASURY OF THE UNITED STATES, AND ESTIMATED AMOUNT IN THE COUNTRY—SPECIE IN THE BANK OF ENGLAND AND IN THE BANK OF FRANCE.

The following table exhibits the amounts of specie held by the national banks at the dates of their reports for the last eleven years, the coin and coin certificates held by the New York City banks being stated separately:

Dates.	Held by national banks in New York City.				Held by other national banks.	Aggregate.
	Coin.	U. S. gold certificates.	Clearing-house certificates.	Total.		
Sept. 12, 1873..	$1,063,210 55	$13,522,600	.....	$14,585,810 55	$5,282,658 90	$19,868,469 45
Dec. 26, 1873..	1,376,170 50	18,325,760	.....	19,701,930 50	7,205,107 08	26,907,037 58
Feb. 27, 1874..	1,167,820 09	23,518,640	.....	24,686,460 09	8,679,403 49	33,365,863 58
May 1, 1874..	1,530,282 10	23,454,660	.....	24,984,942 10	7,585,027 16	32,569,969 26
June 26, 1874..	1,842,525 00	13,671,660	.....	15,514,185 00	6,812,022 27	22,326,207 27
Oct. 2, 1874..	1,291,786 56	13,114,480	.....	14,406,266 56	6,834,678 67	21,240,945 23
Dec. 31, 1874..	1,443,215 42	14,410,940	.....	15,854,155 42	6,582,605 62	22,436,761 04
Mar. 1, 1875..	1,084,555 54	10,622,160	.....	11,706,715 54	4,960,390 63	16,667,106 17
May 1, 1875..	930,105 76	5,753,220	.....	6,683,325 76	3,937,035 88	10,620,361 64
June 30, 1875..	1,023,015 86	12,642,180	.....	13,665,195 86	5,294,386 44	18,959,582 30
Oct. 1, 1875..	753,904 90	4,201,720	.....	4,955,624 90	3,094,704 83	8,050,329 73
Dec. 17, 1875..	869,436 72	12,532,810	.....	13,402,246 72	3,668,659 18	17,070,905 90
Mar. 10, 1876..	3,261,131 36	19,086,920	.....	22,348,051 36	6,729,294 49	29,077,345 85
May 12, 1876..	832,313 70	15,183,760	.....	16,016,073 70	5,698,520 66	21,714,594 36
June 30, 1876..	1,214,522 92	16,872,780	.....	18,087,302 92	7,131,167 00	25,218,469 92
Oct. 2, 1876..	1,120,814 34	13,446,760	.....	14,576,574 34	6,785,079 69	21,361,654 03
Dec. 22, 1876..	1,434,701 83	21,602,900	.....	23,037,601 83	9,962,046 06	32,999,647 89
Jan 20, 1877..	1,669,284 94	33,629,660	.....	35,298,944 94	14,410,322 61	40,709,267 55
Apr. 14, 1877..	1,930,725 59	13,889,180	.....	15,829,905 59	11,240,132 19	27,070,037 78
June 22, 1877..	1,423,258 17	10,324,320	.....	11,747,578 17	9,588,417 89	21,335,996 06
Oct. 1, 1877..	1,538,486 47	11,409,920	.....	12,948,406 47	9,710,413 84	22,658,820 31
Dec. 28, 1877..	1,955,746 20	19,119,080	.....	21,074,826 20	11,832,924 50	32,907,750 70
Mar. 15, 1878..	2,428,797 44	35,003,220	.....	37,432,017 44	17,290,040 58	54,722,058 02
May 1, 1878..	2,688,092 06	25,397,640	.....	28,085,732 06	17,938,024 00	46,023,756 06
June 29, 1878..	1,905,705 22	11,954,500	.....	13,860,205 22	15,391,264 55	29,251,469 77
Oct. 1, 1878..	1,779,792 43	11,514,810	.....	13,294,602 43	17,394,004 16	30,688,606 59
Dec. 6, 1878..	4,009,299 01	12,277,180	.....	16,286,479 01	18,068,771 35	34,355,250 36
Jan. 1, 1879..	5,421,552 49	12,739,544	.....	18,161,092 49	23,338,664 83	41,499,757 32
Apr. 4, 1879..	5,312,966 90	12,220,940	.....	17,533,906 90	23,614,656 51	41,148,563 41
June 14, 1879..	6,058,472 34	12,291,270	.....	18,349,742 34	23,983,545 10	42,333,287 44
Oct. 2, 1879..	7,218,967 69	12,130,900	.....	19,349,867 69	22,823,873 54	42,173,731 23
Dec. 12, 1879..	20,096,249 64	8,366,140	$21,569,000 00	50,031,389 64	28,981,651 95	79,013,041 59
Feb. 21, 1880..	12,252,541 44	7,464,650	35,855,000 00	55,572,191 44	33,869,860 31	89,442,051 75
Apr. 23, 1880..	12,595,720 49	6,914,250	25,458,000 00	44,967,970 49	41,461,761 72	86,429,732 21
June 11, 1880..	16,682,226 40	7,810,200	33,337,000 00	57,829,426 40	41,677,078 86	99,506,505 26
Oct. 1, 1880..	16,104,855 28	7,489,700	36,189,000 00	59,783,555 38	49,562,954 11	109,346,509 49
Dec. 31, 1880..	19,773,859 01	6,709,900	28,246,000 00	54,729,759 01	52,443,141 91	107,172,900 92
Mar. 11, 1881..	15,924,683 90	4,825,300	30,809,000 00	51,558,983 90	53,597,211 36	105,156,195 26
May 6, 1881..	26,242,108 60	4,625,900	34,176,000 00	65,044,008 60	57,584,553 48	122,628,562 08
June 30, 1881..	20,822,790 87	4,513,400	41,858,000 00	67,194,190 87	61,444,736 63	128,638,927 50
Oct. 1, 1881..	15,317,168 04	4,486,600	31,721,000 00	51,524,768 04	62,809,968 08	114,334,736 12
Dec. 31, 1881..	16,352,630 49	4,037,600	33,852,000 00	54,242,230 49	59,438,409 11	113,680,639 60
Mar. 11, 1882.	17,093,447 39	4,075,800	29,907,000 00	51,076,247 39	58,907,863 65	109,984,111 04
May 19, 1882..	15,541,956 93	4,034,300	31,783,000 00	51,359,256 93	61,056,549 80	112,415,806 73
July 1, 1882..	14,278,290 77	4,005,100	32,854,000 00	51,137,390 77	60,556,871 77	111,694,262 54
Oct. 3, 1882..	14,391,783 74	3,908,100	26,224,000 00	44,523,883 74	58,333,894 53	102,857,778 27
Dec. 30, 1882..	10,811,726 69	17,720,100	22,020,000 00	50,551,826 69	55,875,332 71	106,427,159 40
Mar. 13, 1883..	10,060,551 05	10,813,320	21,818,000 00	42,691,871 05	55,270,495 29	97,962,366 34
May 1, 1883..	9,891,636 15	16,094,210	21,334,000 00	47,319,846 15	56,287,420 17	103,607,266 32
June 22, 1883..	8,219,744 22	26,477,760	22,139,000 00	56,836,504 22	58,517,890 40	115,354,394 62
Oct. 2, 1883..	9,388,073 82	20,541,100	20,345,000 00	50,274,173 82	57,543,809 71	107,817,983 53

The national banks held silver coin amounting, on October 1, 1877, to $3,700,703, and on October 1, 1878, to $5,392,628. On October 2, 1879, the amount held was $4,986,493, and on October 1, 1880, it was $6,495,477, including $1,165,120 in silver treasury certificates; on October 3, 1882, it was $8,273,815, including $1,807,600 of silver certificates, and on October 2, 1883, it was $10,247,926, including $2,653,030 of silver certificates. On October 1 of the present year the official reports of the State banks in New England, New York, Pennsylvania, Maryland, Georgia, Ohio, Indiana, Michigan, Wisconsin, Missouri, and

Minnesota show that these banks then held specie amounting to $9,729,817, of which the banks in New York City held $6,185,509. The official returns from the State banks of California do not give separately the amount of coin held by them; but it is estimated that of the total cash reported, amounting to $8,109,198, $7,700,000 consisted of coin. The amount of coin held by State banks in the States before mentioned, including California, was, therefore, $17,429,817.

The Director of the Mint, in his report for 1881, estimates the amount of coin in the country on June 30, 1880, at $501,555,711, of which $358,958,691 was gold and $142,597,020 was silver. His estimate for the fiscal year ending June 30, 1883, is as follows:

United States coin.	Gold.	Silver.	Total.
Circulation June 30, 1882	$500, 862, 185	$199, 573, 360	$700, 455, 545
Coinage for the year, less deposits for recoinage	35, 582, 798	28, 198, 541	63, 761, 339
Excess of exports over imports	3, 309, 811	519, 298	3, 829, 109
Total	539, 754, 794	228, 291, 199	768, 045, 993
Less amounts used in the arts	2, 500, 000	75, 000	2, 575, 000
Circulation July 1, 1883	537, 254, 794	228, 216, 199	765, 470, 995

From July 1, 1883, to November 1, there has been added to the coin $9,842,694 of gold and $9,466,216 of silver, making the stock of coin in the country at the latter date $784,779,903, of which $547,097,488 was gold and $237,682,415 was silver.

The amount of bullion in the mint and in the New York assay office on November 1 is stated to have been $62,392,847 of gold and $4,936,365 of silver, making in all $67,329,212; which, added to the amount of coin stated above, gives $852,109,115, of which amount $609,490,335 was gold and $242,618,780 was silver.

The following table shows the amount of gold and silver, including the amount held to protect gold and silver certificates, and the percentage of each, in the Treasury of the United States, on September 30 of each year from 1876 to 1883, and on November 1, 1883:

Period.	Silver.			Gold coin and bullion.	Total coin and bullion.	Per cent of—	
	Standard dollars.	Other coin and bullion.	Total silver.			Silver.	Gold.
Sept. 30, 1876		$6, 029, 367	$6, 029, 367	$55, 423, 059	$61, 452, 426	9. 8	90. 2
Sept. 30, 1877		7, 425, 454	7, 425, 454	107, 039, 529	114, 464, 983	6. 5	93. 5
Sept. 30, 1878	$12, 155, 205	15, 777, 937	27, 933, 142	136, 036, 302	163, 969, 444	17. 0	83. 0
Sept. 30, 1879	31, 806, 774	21, 173, 023	52, 979, 797	169, 827, 571	222, 807, 368	23. 8	76. 2
Sept. 30, 1880	47, 784, 744	30, 878, 286	78, 663, 030	135, 641, 450	214, 304, 480	36. 7	63. 3
Sept. 30, 1881	66, 092, 667	28, 945, 297	96, 037, 964	174, 361, 343	269, 399, 307	35. 3	64. 7
Sept. 30, 1882	92, 228, 649	30, 769, 705	122, 998, 354	152, 739, 106	275, 737, 460	44. 6	55. 4
Sept. 30, 1883	114, 587, 372	31, 858, 072	146, 445, 444	206, 130, 543	352, 575, 987	41. 5	58. 5
Nov. 1, 1883	116, 036, 450	31, 648, 789	147, 685, 239	209, 429, 940	357, 115, 179	41. 4	58. 6

The bullion in the Bank of England for each year from 1870 to 1883 is shown in the following table, the pound sterling being estimated at five dollars:

1870	$103, 900, 000	1877	$126, 850, 000
1871	117, 950, 000	1878	119, 200, 000
1872	112, 900, 000	1879 *	150, 942, 980
1873	113, 500, 000	1880 †	141, 637, 000
1874	111, 450, 000	1881 †	115, 221, 870
1875	119, 600, 000	1882 †	108, 689, 912
1876	143, 500, 000	1883 †	121, 779, 545

* London Economist, November 8, 1879.

† London Bankers' Magazine, October, 1880, 1881, and 1882.

Below is a similar table, giving the amount of gold and silver, and the percentage of each, in the Bank of France, on December 31 of each year* from 1870 to 1882, and on November 1, 1883, five francs being estimated at one dollar:

Years.	Silver coin and bullion.	Gold coin and bullion.	Total.	Per cent. of—	
				Silver.	Gold.
December 31, 1870	$13, 700, 000	$85, 740, 000	$99, 440, 000	13. 8	86. 2
December 31, 1871	16, 240, 000	110, 680, 000	126, 920, 000	12. 8	87. 2
December 31, 1872	26, 520, 000	131, 740, 000	158, 260, 000	16. 8	83 2
December 31, 1873	31, 260, 000	122, 260, 000	153, 520, 000	20. 4	79. 6
December 31, 1874	62, 640, 000	204, 220, 000	266, 860, 000	23. 5	76. 5
December 31, 1875	101, 000, 000	234, 860, 000	335, 860, 000	30. 1	69. 9
December 31, 1876	127, 720, 000	306, 080, 000	433, 800, 000	29. 4	70. 6
December 31, 1877	173, 080, 000	235, 420, 000	408, 500, 000	42 4	57. 6
December 31, 1878	211, 620, 000	196, 720, 000	408, 340, 000	51. 8	48. 2
December 31, 1879	245, 520, 000	148, 320, 000	393, 840, 000	62. 3	37. 7
December 31, 1880	244, 360, 000	110, 480, 000	354, 840, 000	68. 9	31. 1
December 31, 1881	231, 180, 000	129, 160, 000	360, 340, 000	64. 2	35. 8
December 31, 1882	216, 553, 000	190, 981, 000	407, 534, 000	53. 1	46. 9
November 1, 1883	203, 085, 000	192, 112, 000	395, 197, 000	51. 3	48. 7

SECURITY FOR CIRCULATING NOTES.

During previous years there have been many changes in the classes of United States bonds held by the national banks as security for their circulation, owing to the payment or refunding or extension of the different issues of five and six per cent. bonds bearing interest at four and a half, four, three and a half, and three per cent. During the preceding year 259 millions of three and a half per cent. bonds held by the banks, which were extended from five or six per cent. bonds in the year 1881, have been changed into three per cent bonds, and during the present year ending November 1, 1883, all of the remaining three and a half per cent. bonds have been called for payment, of which the national banks held about 40 millions. The amount of United States bonds held by the Treasurer as security for the circulating notes of the national banks on the first day of November, 1883, is exhibited in the following table:

Class of bonds.	Authorizing act.	Rate of interest.	Amount.
		Per cent.	
Funded loan of 1891	July 14, 1870, and January 20, 1871	4½	$41, 319, 700
Funded loan of 1907	do do	4	106, 164, 850
Funded loan of 1881 continued	do do	3½	632, 000
Funded loan of July 12, 1882	July 12, 1882	3	201, 327, 750
Pacific Railway bonds	July 1, 1862, and July 2, 1864	6	3, 463, 000
Total			352, 937, 300

During the year 1871, and previous thereto, a large portion of the bonds bore interest at the rate of 6 per cent., and until the year 1877 all of the bonds bore interest at either 5 or 6 per cent. The five or six per cent. bonds, in the year 1881, entirely disappeared from the list of these securities, with the exception of three and a half millions of

* The Bulletin de Statistique, as quoted in the Bankers' Magazine, New York, vol. xiii, page 740; except the items for 1879–'80 and '81, which were obtained from the London Bankers' Magazine for August, 1880, page 661, September, 1881, page 716, and September, 1882, page 739, and the last item from L'Economist Francais, November 3, 1883.

Pacific sixes, and during the present year the three and a half per cents have in like manner disappeared, with the exception of six hundred and thirty-two thousand which have been called.

At the present time more than 57 per cent. of the amount pledged for circulation, consists of bonds bearing interest at 3 per cent. only, and the remainder, with the exception of three and a half millions of Pacifics, bear interest at the rate of 4 and 4½ per cent.

STATE BANKS, TRUST COMPANIES, AND SAVINGS BANKS.

The act of Congress of February 19, 1873, section 333 of the United States Revised Statutes, requires the Comptroller to obtain from authentic sources, and report to Congress, statements exhibiting, under appropriate heads, the resources and liabilities of such banks and savings banks as are organized under the laws of the several States and Territories. In compliance with this act, he has presented annually in the appendices to his reports, the resources and liabilities of these corporations, so far as it has been possible to obtain them. Through the courtesy of State officers, returns of State banks, savings banks, and trust and loan companies have, during the past year, been received from twenty-four States. Many of the States and Territories, including Virginia, West Virginia, North Carolina, Alabama, Arkansas, Tennessee, Illinois, Kansas, Oregon, and Dakota, do not require periodical returns of the condition of the different classes of banks organized under their laws.

From these returns the following abstract has been compiled, showing the resources and liabilities of State banks and trust companies for the last four years, the number reported in 1880 being 650; in 1881, 683; in 1882, 704, and in 1883, 788:

	1880.	1881.	1882.	1883.
	650 banks.	683 banks.	704 banks.	788 banks.
RESOURCES.				
Loans and discounts	$281, 496, 731	$352, 725, 986	$404, 574, 420	$462, 380, 585
Overdrafts	597, 699	1, 407, 695	1, 373, 116	1, 493, 636
United States bonds	26, 252, 182	27, 680, 025	25, 673, 984	22, 725, 596
Other stocks, bonds, &c	35, 661, 792	42, 330, 957	45, 658, 783	52, 405, 724
Due from banks	40, 340, 345	54, 662, 829	57, 973, 718	68, 270, 664
Real estate	19, 489, 086	21, 396, 772	19, 915, 682	20, 160, 547
Other assets	7, 374, 037	11, 941, 741	13, 685, 205	14, 190, 044
Expenses	979, 492	1, 136, 427	1, 193, 345	1, 131, 586
Cash items	11, 176, 592	16, 900, 762	18, 546, 073	35, 206, 862
Specie	6, 905, 977	17, 925, 628	17, 902, 760	18, 255, 300
Legal tenders, bank notes, &c	51, 500, 226	27, 391, 317	27, 322, 912	28, 259, 069
Total	481, 774, 159	575, 500, 139	633, 819, 998	724, 479, 613
LIABILITIES.				
Capital stock	109, 318, 451	112, 111, 325	113, 361, 931	125, 233, 036
Circulation	283, 308	274, 941	286, 391	187, 978
Surplus fund	25, 008, 431	27, 857, 976	31, 504, 352	34, 575, 461
Undivided profits	10, 774, 731	12, 237, 320	14, 758, 438	18, 076, 610
Dividends unpaid	486, 094	576, 413	577, 419	465, 011
Deposits	298, 759, 619	373, 032, 632	426, 677, 092	500, 374, 217
Due to banks	18, 613, 336	19, 105, 664	18, 409, 351	20, 918, 936
Other liabilities	18, 530, 189	30, 303, 868	28, 245, 024	24, 648, 364
Total	481, 774, 159	575, 500, 139	633, 819, 998	724, 479, 613

The foregoing table was prepared from returns from all the New England States, except Maine; from four Middle States, not including Delaware, and from all the Western States, excepting Illinois, Kansas, and

Nebraska. The only Southern States from which reports have been received were South Carolina, Georgia, Louisiana, Texas, Kentucky, and Missouri. The only Pacific States were California and Colorado. There are no State banks in Maine, but one in New Hampshire, six in Vermont, and none in Massachusetts. There are, however, six trust and loan companies in the latter State, one in Rhode Island, and six in Connecticut.

SAVINGS BANKS.

The following table exhibits the aggregate resources and liabilities of 629 savings banks in 1880, 1881, and 1882, and 630 in 1883:

	1880.	1881.	1882.	1883.
	629 banks.	629 banks.	629 banks.	630 banks.
RESOURCES.				
Loans on real estate	$315, 273, 232	$307, 096, 158	$307, 089, 227	$328, 197, 858
Loans on personal and collateral security	70, 175, 090	95, 817, 641	128, 483, 698	155, 874, 522
United States bonds	187, 413, 220	210, 845, 514	237, 786, 442	219, 017, 313
State, municipal, and other bonds and stocks	150, 440, 359	159, 819, 942	206, 291, 274	190, 629, 915
Railroad bonds and stocks	20, 705, 378	27, 069, 048	32, 994, 578	41, 695, 701
Bank stock	32, 225, 923	33, 249, 203	35, 365, 717	36, 587, 817
Real estate	39, 038, 502	41, 987, 674	39, 882, 429	37, 224, 601
Other assets	27, 053, 452	37, 408, 163	11, 047, 346	53, 235, 771
Expenses	216, 423	135, 572	132, 204	144, 223
Due from banks	22, 063, 091	40, 603, 641	38, 977, 135	43, 184, 629
Cash	17, 072, 680	13, 758, 106	14, 932, 015	12, 998, 594
Total	881, 677, 350	967, 790, 662	1, 052, 982, 065	1, 118, 790, 944
LIABILITIES.				
Deposits	819, 106, 973	891, 961, 142	966, 797, 081	1, 024, 856, 787
Surplus fund	51, 226, 472	60, 289, 905	69, 454, 512	72, 784, 155
Undivided profits	4, 740, 861	10, 325, 800	11, 136, 219	15, 738, 223
Other liabilities	6, 603, 044	5, 213, 815	5, 594, 253	5, 411, 779
Total	881, 677, 350	967, 790, 662	1, 052, 982, 065	1, 118, 790, 944

The foregoing table includes the returns from six New England States, from four Middle States, not including Delaware; from the States of Ohio, Indiana, California, and the District of Columbia. The aggregate of loans in the New England States is $272,112,554, and of deposits $453,890,090. In the Middle States the aggregate of loans is $169,101,770, and of deposits $499,044,206.

Some of the largest savings banks in the city of Philadelphia, organized under old charters, are not required to make reports to any State officer. Returns received directly from four of these banks, having deposits amounting to $32,347,733 are included in the returns from the State of Pennsylvania.

The savings banks deposits, given in the foregoing table for 1883, based upon reports made to State authorities, are $1,024,856,787, and the deposits of the State banks and trust companies were $500,374,217. These returns do not include bank deposits. The deposits of the national banks on October 2, 1883, exclusive of those due to banks, were $1,063,601,156. These deposits of the national banks bear to those of the savings banks the proportion nearly of 51 to 49; to those of the State banks and trust companies the proportion of 68 to 32; and to the combined deposits of both the proportion of 41 to 59.

The total population of New England, according to the census of 1880, was 4,010,529, and the number of open deposit accounts of the savings banks in the year 1883 is 1,368,997, which is equal to 34.1 accounts to each one hundred of the entire population. The average amount of each account is $331.55, and if the total deposits were divided among the entire population the average sum of $113.17 could be given to each individual.

The deposits of the savings banks in the State of New York were $412,147,213, while the population is 5,082,871, showing that an equal distribution of the savings-banks deposits among the entire population of the State would give $81.08 to each individual.

Tables showing the aggregate resources and liabilities of State banks, trust companies, and savings banks in each State, from which returns have been received from the State authorities, appear in the Appendix. A table is also there given showing by States the number of savings-bank depositors, and the average amount due to each in 1882 and 1883. The Comptroller has for the last eight years compiled the returns received by the Commissioner of Internal Revenue from the State and savings banks and private bankers for purposes of taxation, showing the average amount of their capital and deposit for each six months, and the amounts invested in United States bonds. The law requiring such returns to be made has not been repealed, but as the tax on capital and deposits ceased on November 30, 1882, it is not expected that such returns will hereafter be transmitted. The Comptroller must therefore depend exclusively for this information upon the returns to be received from the officers of the different States, and when such returns are required to be made they are as a rule promptly and courteously forwarded to this office in reply to his request.

The legislature of Missouri recently passed a law requiring all banks in the State to make reports in the month of December. With a view of rendering this system of reports more complete and effective than at present, the Comptroller prepared in the year 1876 the form of a bill, which is herewith presented; and it is respectfully suggested to members of Congress and State officers residing in those States where no returns are required that, if approved by them, they shall lend the weight of their influence to procure the enactment of a law, similar in form, by the legislatures of their respective States. It may be mentioned that a bill, substantially the same as that here presented, has been passed by the legislature of Ohio.

A BILL to provide for obtaining and publishing reports of banks, savings institutions, and trust companies organized under State laws.

Be it enacted, That each and every banking institution, organized under the laws of this State, shall make a report to the auditor of state, showing the condition thereof before the commencement of business on the first Monday in the months of January, April, July, and October of each year.

SEC. 2. That the auditor of state shall issue his requisition upon all banking institutions, for the reports required to be made by section 1 of this act, a convenient number of days prior to the first day of January, April, July, and October, in each year, and each banking institution shall, upon receipt thereof, immediately forward to the auditor a balanced report of its condition, verified by the oath or affirmation of one or more of the officers of such institution, and shall also publish such report in full at its own expense, in a newspaper issued at the place where the institution is located, or, if there be no newspaper in that place, then in the one nearest thereto; and any banking institution neglecting to make and transmit to the auditor of state, and publish, such reports, shall, after the expiration of five days from the receipt of the requisition therefor, be subject to a penalty of thirty dollars for each day's delay, which penalty may be collected by suit to be brought by the auditor of state, or by any creditor of the association, before any court of competent jurisdiction in the district wherein such banking institution is located; and all sums of money collected for penalties under this section shall be paid into the treasury of the State.

SEC. 3. That banks, trust companies, savings banks, and other banking institutions, having capital stock, shall report their resources and liabilities in the following form:

Report of the condition of The ——— ———, at ———, in the State of ———, before the commencement of business on the first Monday of ———, 187–.

DR. CR.

Resources.	Dollars.	Cts.	Liabilities.	Dollars.	Cts.
1. Loans on real estate			1. Capital stock paid in		
2. All other loans and discounts			2. Surplus fund		
3. Overdrafts			3. Undivided profits		
4. United States bonds on hand			4. State-bank notes outstanding		
5. State bonds			5. Dividends unpaid		
6. Other stocks, bonds, and mortgages			6. Individual deposits		
7. Due from other banks and bankers			7. Due to banks and bankers		
8. Real estate			8. Notes and bills rediscounted		
9. Furniture and fixtures			9. Bills payable		
10. Current expenses					
11. Premium on bonds					
12. Cash items					
13. Gold coin, $——; silver coin, $——					
14. National-bank notes					
15. United States notes					
Total			Total		

STATE OF ———,
County of ———.
Sworn to and subscribed before me this —— day of ———, 187–.
——— ———,
———.

I, ——— ———, ——— of The ——— ———, do solemnly swear that the above statement is true, to the best of my knowledge and belief.
——— ———,
Cashier.

SEC. 4. Savings banks and other banking institutions having no capital stock shall report their resources and liabilities in the following form:

Report of the condition of The ——— ———, at ———, in the State of ———, before the commencement of business on the first Monday of ———, 187–.

DR. CR

Resources,	Dollars.	Cts.	Liabilities.	Dollars.	Cts.
1. Loans on real estate			1. Individual deposits		
2. Loans on United States and State stocks			2. Due to banks and bankers		
3. Loans on other stocks and bonds			3. Undivided profits		
4. All other loans			4. Other liabilities		
5. United States bonds on hand					
6. State bonds on hand					
7. Other stocks and bonds					
8. Real estate					
9. Furniture and fixtures					
10. Expenses					
11. Due from banks and bankers					
12. Specie					
13. National-bank and United States currency					
14. All other assets					
Total			Total		

STATE OF ———,
County of ———.
Sworn to and subscribed before me this —— day of ———, 187–.
——— ———,
———.

I, ——— ———, ——— of The ——— ———, do solemnly swear that the above statement is true, to the best of my knowledge and belief.
——— ———,
Cashier.

And such banks shall also furnish, with their reports, the following information: The number of open accounts, and the rate per centum of dividends or interest on deposits, for the past year.

SEC. 5. That the auditor of state shall compile the reports received by him under this act, and the tables so compiled shall be printed quarterly for distribution when prepared, and shall be transmitted by him to the legislature at the beginning of each session thereof.

PRIVATE BANKERS.

In the Appendix will be found three comprehensive tables, of two pages each, giving, by geographical divisions, and by States, Territories, and principal cities, the number of State banks, savings banks, trust and loan companies, and private bankers of the country, for the present and three previous years, together with the amount of their capital and deposits, and the amount of their capital invested by them in United States bonds. The first official information of this character ever published in regard to the private bankers of the country was contained in a table in the Comptroller's report for 1880; and the law requiring these returns to be made having now been repealed, a similar table for the six months ending November 30, 1882, is given, which is the last table of this kind which can be presented. The following information in reference to the private bankers in sixteen of the principal cities has been compiled from the table in the Appendix for the six months ending November 30, 1882:

Cities.	Number of banks.	Capital.	Deposits.	Invested in U. S. bonds.
Boston	61	$5,439,589	$3,621,863	$878,590
New York City	506	51,758,575	55,565,884	7,926,545
Albany	3	91,000	17,592	.....
Philadelphia	44	2,206,728	6,738,522	73,914
Pittsburgh	8	755,312	2,922,571	54,878
Baltimore	35	1,126,738	3,057,709	183,365
Washington	8	428,450	4,611,745	324,037
New Orleans	11	85,667	692	.....
Louisville	3	181,000	732,766	.....
Cincinnati	11	673,096	2,600,855	143,083
Cleveland	5	52,000	1,359,130	11,525
Chicago	22	1,473,408	10,660,525	153,249
Detroit	9	205,708	1,192,947	5,933
Milwaukee	4	160,000	2,433,026	3,614
Saint Louis	9	220,412	18,729	35,838
San Francisco	10	1,509,162	8,910,782	149,637
Totals	749	66,366,845	104,445,338	9,944,208

The total number of private bankers in the foregoing cities is 749, with an aggregate capital of $66,366,845, and aggregate deposits of $104,445,338; the average capital being $89,942, and the average deposits $139,446. About 68 per cent. of these private banks are located in New York City, representing more than three-fourths of the aggregate capital and over one-half of the aggregate deposits. In the city of New York the average amount of capital is $102,289 and deposits $109,814 for each private banker; and the bankers in that city also held $7,926,545 of United States bonds, or over one-half of the amount of such bonds held by all of the private bankers of the country.

The following table gives similar information for the thirty-four States and Territories, exclusive of the cities in the above table, having an amount of capital in excess of $100,000. In this table the number of private bankers is 2,611; the aggregate amount of capital $38,533,964,

and of deposits $181,270,757, the average capital being $14,758, and the average deposits $69,809.

States and Territories.	No. of banks.	Capital.	Deposits.	Invested in U. S. bonds.
Pennsylvania	189	$4, 248, 463	$24, 174, 291	$218, 107
Iowa	321	4, 200, 584	14, 580, 124	210, 551
Ohio	215	4, 135, 845	22, 482, 648	557, 442
Illinois	337	3, 654, 239	24, 591, 579	640, 121
Indiana	117	2, 910, 130	12, 151, 432	516, 305
Texas	123	2, 881, 555	8, 251, 624	16, 675
New York	166	1, 742, 889	15, 556, 555	446, 821
Michigan	152	1, 424, 515	7, 064, 720	131, 803
Kansas	161	1, 323, 412	5, 595, 708	36, 685
Missouri	83	1, 195, 067	6, 052, 073	121, 165
Nebraska	149	1, 044, 974	3, 369, 134	35, 512
Minnesota	116	1, 000, 781	4, 770, 307	14, 997
Oregon	17	868, 709	2, 752, 552	270, 000
Colorado	47	774, 735	2, 423, 305	.....
Wisconsin	87	764, 904	4, 405, 467	92, 439
Georgia	29	652, 177	1, 117, 969	6, 000
Dakota	79	567, 104	1, 299, 323	.....
Montana	17	525, 727	1, 540, 824	.....
Alabama	22	514, 500	1, 530, 913	.....
Washington	13	466, 414	1, 221, 654	.....
Mississippi	11	423, 615	949, 095	.....
Rhode Island	7	406, 539	577, 740	7, 486
Kentucky	22	395, 386	2, 244, 248	28, 167
Virginia	17	381, 991	2, 934, 803	20, 000
California	27	364, 260	1, 701, 252	7, 967
Connecticut	13	217, 833	1, 519, 857	7, 052
Utah	9	216, 103	2, 274, 675	56, 124
Wyoming	5	214, 965	1, 061, 398	.....
Nevada	7	191, 434	724, 683	105, 000
South Carolina	9	177, 297	58, 122	.....
Louisiana	4	158, 536	55, 907	.....
Florida	9	153, 874	962, 202	.....
Arkansas	16	118, 568	249, 633	2, 500
Tennessee	5	111, 591	344, 952	19, 500
Arizona	10	105, 248	679, 988	.....
Totals	2, 611	38, 533, 964	181, 270, 757	3, 568, 419

The remaining eleven States and Territories enumerated in the following table contain 52 private bankers, with an aggregate capital of $375,424, and aggregate deposits of $3,241,483. Massachusetts has only three private bankers outside the city of Boston, with an aggregate capital of $68,333, and aggregate deposits of $572,673. Maryland has but three private bankers outside of the city of Baltimore. The State of Maine has nine private bankers, North Carolina but five, New Jersey four, Delaware and Vermont only one each. The average amount of capital held by each of these 52 private bankers is $7,220, and of deposits $62,336.

States and Territories.	Number of banks.	Capital.	Deposits.	Invested in U. S. bonds.
Maine	9	$83, 343	$256, 080	$10, 137
Massachusetts	3	68, 333	572, 673	60, 698
North Carolina	5	58, 333	83, 728	.....
West Virginia	3	40, 000	1, 158, 647	14, 325
Maryland	3	39, 025	36, 149	.....
Idaho	10	39, 947	184, 471	.....
New Mexico	13	25, 417	920, 000	.....
New Jersey	4	16, 026	1, 119	61
Delaware	1	5, 000	8, 519	.....
Vermont	1	.....	20, 097	.....
New Hampshire	.....	.....	.....	.....
Total	52	375, 424	3, 241, 483	85, 216

The following table shows, by geographical divisions, the number of private bankers in the United States, with the aggregate amount of their capital, deposits, and investments in United States bonds, for the six months ending November 30, 1882.

Geographical divisions.	Number of banks.	Capital.	Deposits.	Invested in U. S. bonds.
New England States	94	$6, 215, 637	$6, 568, 310	$963, 958
Middle States	967	62, 418, 206	112, 690, 656	9, 227, 728
Southern States	289	6, 334, 090	20, 675, 301	107, 167
Western States and Territories	2, 062	30, 308, 300	149, 023, 311	3, 298, 990
United States	3, 412	105, 276, 233	288, 957, 578	13, 597, 843

The table below is a recapitulation of the foregoing, showing by groups the aggregates for the bankers in the sixteen principal cities in the thirty-three States and Territories having a private banking capital in excess of $100,000, and in the eleven remaining States and Territories, for the last year.

RECAPITULATION.

	Number of banks.	Capital.	Deposits.	Invested in U. S. bonds.
Principal cities	749	$66, 366, 845	$104, 445, 338	$9, 944, 208
Principal States and Territories	2, 611	38, 533, 964	181, 270, 757	3, 568, 419
Remaining States and Territories	52	375, 424	3, 241, 483	85, 216
United States	3, 412	105, 276, 233	28[illegible], 957, 578	13, 597, 843

TAXATION.

The act of March 3, 1883, repealed the law imposing a tax upon the capital and deposits of national banks, State banks, and private bankers, except such as was then due and payable. Some doubt arising as to the effect of this law, the question was referred to the Attorney-General, who, on May 18, 1883, decided that the tax upon the capital and deposits of State banks and private bankers ceased on November 1, 1882, and that upon the capital and deposits of the national banks on January 1, 1883. These were the dates of the last assessments under the laws taxing banking capital and deposits.

The only United States taxes now to be paid by banks are the 1 per cent. annual tax upon the circulation outstanding of national banks and the prohibitory tax of 10 per cent. upon state bank circulation paid out, as provided by section 3412 of the Revised Statutes.

The whole cost of the national banking system to the Government, from the date of its establishment in 1863 to the present time, has been $5,610,669. Up to January 1, 1883, the date upon which the tax on capital and deposits ceased, there had been collected on these two items alone from national banks the sum of $68,795,948.90. In addition the amount collected up to July 1, 1883, from the tax on circulation, which is still in force, amounted to $55,385,524.97, making an aggregate of $124,181,479.87 paid in taxes on capital, deposits, and circulation by the national banks up to July 1, 1883. The tax on circulation alone, paid for the last half of the fiscal year, amounted to $1,564,521.59. The

following table shows the total amount paid upon capital, circulation, and deposits up to July 1, 1883:

Years.	On circulation.	On deposits.	On capital.	Total.
1864	$53,193 32	$95,911 87	$18,432 07	$167,537 26
1865	733,247 59	1,087,530 80	133,251 15	1,954,029 60
1866	2,106,785 30	2,633,102 77	406,947 74	5,146,835 81
1867	2,868,636 78	2,650,1[illegible] 09	321,881 36	5,840,098 23
1868	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869	2,957,416 73	2,614,[illegible] 58	312,918 68	5,884,888 99
1870	2,949,744 13	2,614,707 61	375,[illegible] 26	5,940,474 00
1871	2,987,021 69	2,802,[illegible] 85	385,292 13	6,175,154 07
1872	3,193,570 03	3,120,[illegible] 97	389,[illegible] 27	6,7[illegible],910 67
1873	3,353,186 13	3,196,[illegible] 29	454,891 51	7,[illegible],646 93
1874	3,404,483 11	3,209,[illegible] 72	460,048 02	7,[illegible],498 85
1875	3,283,450 89	3,514,[illegible] 30	507,417 76	7,[illegible],194 04
1876	3,091,795 76	3,505,1[illegible] 04	632,[illegible] 16	7,229,221 56
1877	2,900,957 53	3,451,[illegible] 38	[illegible],784 90	7,[illegible],707 81
1878	2,948,047 08	3,273,111 74	560,[illegible] 83	6,781,455 65
1879	3,009,647 16	3,309,[illegible] 30	401,[illegible] 61	6,721,236 67
1880	3,153,635 63	4,[illegible],710 61	379,424 19	7,501,770 43
1881	3,121,374 33	4,[illegible],945 12	431,[illegible] 10	8,[illegible],552 55
1882	3,190,981 98	5,521,927 47	437,774 90	9,150,684 35
1883	3,132,006 73	*2,773,790 46	*269,[illegible] 43	6,175,773 62
Aggregates	55,385,524 97	60,940,067 16	7,855,887 74	124,181,479 87

The following table exhibits the taxes upon the circulation, deposits, and capital of banks, other than national, collected by the Commissioner of Internal Revenue from 1864 to November 1, 1882, the date upon which the taxation of capital and deposits ceased.

Years.	On circulation.	On deposits.	On capital.	Totals.
1864	$2,056,996 30	$780,723 52	.....	$2,837,719 82
1865	1,993,661 84	2,043,841 06	[illegible],327 98	4,940,870 90
1866	990,278 11	2,099,[illegible] 86	374,074 11	3,463,988 05
1867	214,298 75	1,355,395 96	476,507 73	2,046,502 46
1868	28,669 88	1,438,512 77	399,562 90	1,866,745 55
1869	16,565 05	1,734,417 63	445,071 49	2,196,054 17
1870	15,419 94	2,177,576 46	827,087 21	3,020,083 61
1871	22,781 92	2,702,196 54	919,262 77	3,644,241 53
1872	8,919 82	3,643,251 71	976,057 61	4,628,229 14
1873	24,778 62	3,009,[illegible] 79	736,250 05	3,771,031 46
1874	16,738 26	3,453,544 26	916,878 15	3,387,160 67
1875	22,746 27	2,972,[illegible] 27	1,102,241 58	4,097,248 12
1876	17,947 67	2,999,[illegible] 75	989,219 61	4,006,606 03
1877	5,430 16	2,896,067 90	927,201 24	3,829,729 33
1878	1,118 72	2,593,[illegible] 29	897,225 84	3,492,031 85
1879	13,903 29	2,354,911 74	830,068 56	3,198,883 59
1880	28,773 37	2,510,775 43	811,436 48	3,350,985 28
1881	4,295 08	2,946,[illegible] 64	811,006 35	3,762,295 07
1882	4,285 77	4,096,102 45	1,153,970 25	5,253,458 47
1882†	.....	1,998,020 02	482,033 53	2,482,050 55
Aggregates	5,487,608 82	48,802,237 39	14,986,143 44	69,275,989 65

The shares of national banks are still subject to State taxation, and in previous reports tables exhibiting the average rates paid by national banks in the several States and Territories have been given for purposes of comparison and to show the total burden of taxation heretofore borne by the national banks. The national banks having been happily relieved of the United States tax, as has been repeatedly recommended by the Comptroller, it has been thought unnecessary to continue the collection of this information, which can only be obtained from separate returns to be made by each bank to this office.

* Six months to January 1, 1883.
† Six months to November 30, 1882.

UNITED STATES LEGAL-TENDER NOTES AND NATIONAL BANK CIRCULATION.

The acts of February 25, 1862, July 11, 1862, and March 3, 1863, each authorized the issue of 150 millions of dollars of legal tender-notes, making an aggregate of 450 millions of dollars.

On February 3, 1864, the amount of such notes outstanding was $449,479,222, which was the highest amount outstanding at any one time. The act of June 30, 1864, provided that the total amount of United States notes issued, or to be issued, should not exceed 400 millions of dollars, and such additional sum, not exceeding 50 millions, as might be temporarily required for the redemption of temporary loans. By the act of June 20, 1874, the maximum amount was fixed at 382 millions. Section 3, act of January 14, 1875, authorized an increase of the circulation of national banks in accordance with existing law, without respect to the limit previously existing, and required the Secretary of the Treasury to retire legal-tender notes to an amount equal to eighty per cent. of the national-bank notes thereafter issued, until the amount of such legal-tender notes outstanding should be 300 millions, and no more. Under the operations of this act, $35,318,984 of legal-tender notes were retired, leaving the amount in circulation on May 31, 1878, the date of the repeal of the act, $346,681,016, which is the amount now outstanding.

In the following table are given the amount and kinds of the outstanding currency of the United States and of the national banks on January 1 of each year, from 1866 to 1883, and on November 1, 1883, to which is prefixed the amount on August 31, 1865, when the public debt reached its maximum:

Date.	United States issues.			Notes of national banks, including gold notes.	Aggregate.	Currency price of $100 gold.	Gold price of $100 currency.
	Legal-tender notes.	Old demand notes.	Fractional currency.				
Aug. 31, 1865	$432,553,912	$402,965	$26,344,742	$176,213,955	$635,515,574	$144 25	$69 32
Jan. 1, 1866	425,839,319	392,670	26,000,420	236,636,098	688,867,907	144 50	69 20
Jan. 1, 1867	390,270,160	221,692	26,732,812	290,588,410	707,819,074	133 00	75 18
Jan. 1, 1868	356,000,000	159,127	31,597,583	299,846,206	687,602,916	133 25	75 04
Jan. 1, 1869	356,000,000	128,098	34,215,715	299,747,569	690,091,382	135 00	74 07
Jan. 1, 1870	356,000,000	113,098	39,762,664	299,629,322	695,505,084	120 00	83 33
Jan. 1, 1871	356,000,000	101,086	39,995,089	306,307,672	702,403,847	110 75	90 29
Jan. 1, 1872	357,500,000	92,801	40,767,877	328,465,431	726,826,109	109 50	91 32
Jan. 1, 1873	358,557,907	84,387	45,722,061	344,582,812	748,947,167	112 00	89 28
Jan. 1, 1874	378,401,702	79,637	48,544,792	350,848,236	777,874,367	110 25	90 70
Jan. 1, 1875	382,000,000	72,317	46,390,598	354,128,250	782,591,165	112 50	88 89
Jan. 1, 1876	371,827,220	69,642	44,147,072	346,479,756	762,523,690	112 75	88 69
Jan. 1, 1877	366,055,084	65,462	26,348,206	321,595,606	714,064,358	107 00	93 46
Jan. 1, 1878	349,943,776	63,532	17,764,109	321,672,505	689,443,922	102 87	97 21
Jan. 1, 1879	346,681,016	62,035	16,108,159	323,791,674	686,642,884	100 00	100 00
Jan. 1, 1880	346,681,016	61,350	15,674,304	342,387,336	704,804,006	100 00	100 00
Jan. 1, 1881	346,681,016	60,745	15,523,464	344,355,203	706,620,428	100 00	100 00
Jan. 1, 1882	346,681,016	59,920	15,451,861	362,421,988	724,614,785	100 00	100 00
Jan. 1, 1883	346,681,016	59,295	15,398,008	361,882,791	724,021,110	100 00	100 00
Nov. 1, 1883	346,681,016	58,800	15,366,237	351,528,421	713,634,474	100 00	100 00

The act of June 20, 1874, provided that any national banking association might withdraw its circulating notes upon the deposit of lawful money with the Treasurer of the United States in sums of not less than $9,000. Since the passage of this act $154,424,641 of lawful money have been deposited with the Treasurer by the national banks for the purpose of reducing their circulation, and $120,156,646 of bank notes have been redeemed, destroyed, and retired.

In the following table* is shown, by States, the amount of circulation issued and retired during the year ending November 1, 1883, and the total amount issued and retired since June 20, 1874:

States and Territories.	Circulation issued.	Circulation retired.		Total.
		Act of June 20, 1874.	Liquidating banks.	
Maine	$45,009	$179,300	$94,386	$273,686
New Hampshire	67,500	39,300	113,124	152,424
Vermont	256,500	394,700	80,875	475,575
Massachusetts	861,720	2,999,110	427,281	3,426,391
Rhode Island	180,000	849,300	2,587	851,887
Connecticut	417,200	1,187,302	130,728	1,318,030
New York	1,284,220	3,949,239	813,232	4,762,471
New Jersey	372,450	762,723	242,590	1,005,313
Pennsylvania	1,339,300	2,735,000	671,642	3,406,642
Delaware	46,800	32,900	.....	32,900
Maryland	43,200	77,900	2,181	80,081
District of Columbia	.....	19,200	9,124	28,324
Virginia	173,250	92,800	40,825	133,625
West Virginia	13,500	52,200	10,270	62,470
North Carolina	45,000	208,800	27,880	236,680
South Carolina	.....	104,300	.....	104,300
Georgia	45,000	135,640	23,991	159,631
Florida	.....	.....	.....	.....
Alabama	22,500	73,000	16,611	89,611
Mississippi	72,000	.....	80	80
Louisiana	45,000	45,000	9,505	54,505
Texas	507,100	51,650	11,024	62,674
Arkansas	101,260	14,300	65	14,365
Kentucky	1,048,550	634,489	94,554	729,043
Tennessee	90,000	55,500	45,328	100,828
Missouri	433,990	313,001	102,076	415,077
Ohio	2,828,000	951,174	1,110,335	2,061,509
Indiana	791,080	657,550	604,713	1,262,263
Illinois	624,100	652,603	303,853	956,456
Michigan	287,990	464,752	408,939	873,691
Wisconsin	134,990	188,950	157,399	346,349
Iowa	479,590	236,250	212,467	448,717
Minnesota	260,090	183,786	113,496	297,282
Kansas	249,690	53,100	41,078	94,178
Nebraska	364 870	129,300	1,985	131,285
Nevada	.....	.....	115	115
Oregon	75,020	.....	.....	.....
Colorado	69,750	3,300	35,673	38,973
Utah	90,000	.....	1,772	1,772
Idaho	22,750	.....	.....	.....
Montana	98,980	11,250	27,030	38,280
Wyoming	.....	.....	.....	.....
New Mexico	.....	.....	.....	.....
Dakota	174,530	29,900	.....	29,900
Washington	155,250	56,400	.....	56,400
California, "currency"	281,240	61,000	.....	61,000
Arizona	11,240	.....	.....	.....
Total	14,510,200	18,685,969	5,988,814	24,674,783
Surrendered to this office and retired	.....	.....	.....	438,097
Total	14,510,200	18,685,969	5,988,814	25,112,880
From June 20, 1874, to October 31, 1882	145,192,155	99,461,185	20,695,460	120,156,645
Surrendered to this office between same dates	.....	.....	.....	12,959,713
Grand total	159,702,355	118,147,154	26,684,274	158,229,238

The amount of circulation issued to national banks for the year ending November 1, 1883, was $14,510,200, including $7,909,150 issued to banks organized during the year. The amount retired during the year was $25,112,880, and the actual decrease for the same period was therefore $10,602,680 and the total outstanding on November 1, was $351,264,803.

During the year ending November 1, 1883, lawful money to the amount of $22,349,420 was deposited with the Treasurer to retire circulation, of which amount $9,100,072 was deposited by banks in liquidation.

* In this table gold notes are excluded.

The amount previously deposited under the act of June 20, 1874, was $122,769,668; by banks in liquidation, $42,086,108, to which is to be added a balance of $3,813,675 remaining from deposits made by liquidating banks prior to the passage of that act. Deducting from the total the amount of circulating notes redeemed and destroyed without reissue ($155,262,564), there remained in the hands of the Treasurer, on November 1, 1883, $35,756,308 of lawful money for the redemption and retirement of bank circulation.

The portion of lawful money on deposit by insolvent banks, by banks in voluntary liquidation, and by banks reducing or retiring their circulation, on the first of each of the last five months, was as follows:

	July 1.	August 1.	September 1.	October 1.	November 1.
Insolvent banks	$966, 426	$966, 134	$942, 024	$860, 651	$850, 434
Liquidating banks	15, 335, 347	14, 799, 959	14, 150, 375	13, 586, 763	13, 220, 336
Reducing under act of 1874	20, 998, 007	20, 287, 957	20, 880, 857	22, 374, 087	21, 685, 538
Totals	37, 299, 780	36, 054, 050	35, 973, 256	36, 821, 501	35, 756, 308

NATIONAL BANK AND LEGAL-TENDER NOTES BY DENOMINATIONS.

CIRCULATING NOTES OF THE BANK OF FRANCE AND IMPERIAL BANK OF GERMANY, BY DENOMINATIONS.

In accordance with law, no national-bank notes of a less denomination than five dollars have been issued since January 1, 1879, when the amount outstanding was $7,718,747. Since that date the amount of ones and twos issued by the banks has been reduced $6,791,747, leaving the amount now outstanding $927,000, and during the same period the legal-tender notes of these denominations have been increased $17,075,827. The total increase of the amount of ones and twos outstanding in national-bank and legal-tender notes is $10,284,080.

The following table exhibits by denominations the amount of national-bank and legal-tender notes outstanding on October 31, 1883, and the aggregate amounts of both kinds of notes at the same periods in 1881 and 1882:

Denominations.	1883.			1882.	1881.
	National-bank notes.	Legal-tender notes.	Aggregate.	Aggregate.	Aggregate.
Ones	$573, 768	$30, 211, 497	$30, 785, 265	$28, 068, 944	$25, 793, 171
Twos	353, 232	27, 156, 964	27, 510, 196	25, 199, 955	23, 854, 366
Fives	91, 523, 205	72, 994, 415	164, 517, 620	165, 265, 065	168, 380, 062
Tens	118, 317, 310	70, 958, 096	189, 275, 406	194, 725, 471	196, 717, 671
Twenties	83, 084, 160	59, 298, 309	142, 382, 469	151, 117, 959	152, 322, 503
Fifties	23, 265, 300	23, 012, 845	46, 278, 145	47, 802, 645	46, 441, 775
One hundreds	32, 559, 700	33, 431, 890	65, 991, 590	65, 836, 690	63, 190, 370
Five hundreds	898, 000	14, 997, 500	15, 895, 500	15, 624, 500	14, 949, 500
One thousands	185, 000	15, 244, 500	15, 429, 500	12, 397, 500	12, 266, 500
Five thousands	.....	255, 000	255, 000	2, 395, 000	2, 430, 000
Ten thousands	.....	120, 000	120, 000	230, 000	260, 000
Add for unredeemed fragments of national-bank notes	+19, 761	.....	+19, 761	+18, 233	+16, 586
Deduct for legal-tender notes destroyed in Chicago fire	.....	—1, 000, 000	—1, 000, 000	—1, 000, 000	—1, 000, 000
Total	350, 779, 436	346, 681, 016	697, 460, 452	707, 681, 962	705, 622, 504

The amount of one and two dollar notes outstanding is slightly over one-fourth of 1 per cent. of the whole circulation of the banks; the fives constitute 26.1 per cent., the tens 33.7 per cent., the twenties 23.7 per cent., and the fifties and larger notes 16.2 per cent. of the entire circulation.

Of the entire amount of national-bank and legal-tender notes outstanding, about 4.4 per cent. consists of one and two dollar notes; more than 31 per cent. of ones, twos, and fives; 59 per cent. is in notes of a less denomination than twenty dollars, and about 80 per cent. is in notes of a lower denomination than fifty dollars. Of the entire issue, about 20 per cent. is in denominations of fifties, one hundreds, five hundreds, and one thousands. There are outstanding 51 legal-tender notes of the denomination of five thousand, and 12 notes of the denomination of ten thousand.

The following table * exhibits by denominations the circulation of the Imperial Bank of Germany on January 1, 1883, in thalers and marks, which are here converted into our currency:

Thalers.				Marks.			
Number of notes.	Denominations.	Value of each note in dollars.	Amount in dollars (Thaler = 75 cents.)	Number of notes.	Denominations.	Value of each note in dollars.	Amount in dollars (Mark = 25 cents.)
80	500 thalers.	375 00	30, 000	253, 684½	1, 000 marks.	250	63, 421, 125
2, 130	100 thalers.	75 00	159, 750	158, 199	500 marks.	125	19, 774, 875
1, 667½	50 thalers.	37 50	62, 531	4, 964, 349	100 marks.	25	124, 108, 725
8, 492	25 thalers.	18 75	159, 225	.....	.....	.....	.....
8, 848½	10 thalers.	7 50	66, 363	.....	.....	.....	.....
21, 218	.....	.....	477, 869	5, 376, 232½	.....	.....	207, 314, 725

The circulation of the Imperial Bank of Germany on January 1, 1882, was $214,359,750, showing a decrease of $7,045,015 during the following year; on January 1, 1879, the circulation was $165,933,942, showing an increase during the four years preceding January 1, 1883, of $41,380,793.

The following table † gives the circulation of the Bank of France and its branches, with the number of notes and the denominations in francs and in dollars on January 25, 1883:

Number of notes.	Denominations. Francs.	Value of each note in dollars.	Amount in francs.	Amount in dollars (Franc = 20 cents.)
5	5, 000	1, 000	25, 000	5, 000
1, 263, 286	1, 000	200	1, 263, 286, 000	252, 657, 200
624, 757	500	100	312, 378, 500	62, 475, 700
2, 752	200	40	550, 400	110, 080
10, 812, 234	100	20	1, 081, 223, 400	216, 244, 680
4, 725, 149	50	10	236, 257, 450	47, 251, 490
22, 864	25	5	571, 600	114, 320
196, 473	20	4	3, 929, 460	785, 892
176, 624	5	1	883, 120	176, 624
1, 212	Forms out of date.	.....	423, 200	84, 640
17, 825, 356	.....	.....	2, 899, 528, 130	579, 905, 626

The amount of circulation of the Bank of France on January 26, 1882, was 2,852,316,675 francs, or, say, $570,463,335, showing an increase

* London Bankers' Magazine, August, 1883, p. 756.
† London Bankers' Magazine, September, 1883, p. 878.

of 47,211,455 francs, or $9,442,291 between that time and January 25, 1883, the date of the foregoing table, and, since January 30, 1879, an increase of 608,557,300 francs, or $121,711,460.

It will be seen that the Imperial Bank of Germany has in circulation no notes of a less denomination than seven dollars and a half (ten thalers), and issues none of less than twenty-five dollars (one hundred marks); and that the Bank of France issues but little over a million of a less denomination than ten dollars. The Bank of England issues no notes of less than £5, or twenty-five dollars; and the Irish and Scotch banks none of less than £1, or five dollars.

REDEMPTION.

Since the passage of the act of June 20, 1874, section 3 of which requires the banks at all times to keep on deposit in the Treasury five per centum of their circulation as a redemption fund, that fund as a rule has been maintained, and circulating notes of the banks have been promptly redeemed at the Treasury without expense to the Government.

The following table exhibits the amount of national-bank notes received monthly, for redemption, by the Comptroller of the Currency during the year ending October 31, 1883, and the amount received during the same period at the redemption agency of the Treasury, together with the total amount received since the passage of the act of June 20, 1874:

Months.	Received by the Comptroller of the Currency.					Received at the redemption agency.
	From national banks for reissue or surrender.	From redemption agency for reissue.	Notes of national banks in liquidation.	Under act of June 20, 1874.	Total.	
1882.						
November	$32,017	$5,300,100	$559,928	$1,429,578	$7,321,623	$7,435,077
December	51,910	5,246,900	550,356	1,538,146	7,387,312	9,071,182
1883.						
January	25,400	4,710,900	284,385	1,555,180	6,575,865	11,611,520
February	78,600	4,926,400	514,704	1,883,157	7,402,861	7,534,232
March	39,500	5,556,300	726,938	1,642,055	7,964,793	7,874,134
April	27,810	3,631,600	117,059	1,128,705	4,905,174	8,273,570
May	26,630	5,784,600	847,103	1,621,075	8,279,408	12,134,950
June	41,620	7,347,800	687,337	2,206,852	10,283,609	12,606,689
July	43,740	5,204,400	452,075	1,382,620	7,082,835	9,250,942
August	18,550	6,453,800	581,368	1,670,650	8,724,368	8,422,156
September	46,690	4,091,500	333,711	1,112,250	5,584,151	7,387,227
October	48,730	5,458,900	467,642	1,438,200	7,413,472	8,569,201
Total	481,197	63,713,200	6,122,606	18,608,468	88,925,471	110,170,880
Received from June 20, 1874, to October 31, 1882.	13,956,699	487,740,455	20,570,468	99,725,686	621,993,308	1,184,674,058
Add amount not heretofore included by the agency in the monthly rec'pts.	.....	.....	.....	.....	.....	17,062,741
Grand total	14,437,896	551,453,655	26,693,074	108,334,154	710,918,779	1,311,907,679

From the passage of the act of June 20, 1874, to November 1, 1883, there was received at the redemption agency of the Treasury $1,311,907,679 of national-bank currency for redemption. During the year the receipts amounted to $110,170,880, of which amount $39,957,000, or about 36.3 per cent., was received from banks in the city of New York, and $19,081,000, or about 17.3 per cent., from banks in the city of Boston. The amount received from Philadelphia was $7,334,000; from Chicago, $6,245,000; Cincinnati, $1,810,000; Saint Louis, $1,376,-

000; Baltimore, $1,809,000; Providence, $1,676,000; Pittsburgh, $915,000. The amount of notes fit for circulation, returned by the redemption agency to the banks of issue during the year was $20,785,100, being an increase over last year of $16,768,000.

The total amount received by the Comptroller of the Currency for destruction from the agency and from the banks direct, was $64,194,397. Of this amount $6,299,545 were the issues of banks in the City of New York, $9,104,400 of banks in Boston, $2,973,000 of Philadelphia, $2,644,440 of Providence, $1,538,800 of Baltimore, $1,574,000 of Pittsburgh, $653,300 of Cincinnati, $738,304 of Louisville, $432,200 of Albany, $444,100 of New Orleans, and of each of the other principal cities less than $400,000.

The following table exhibit the number and amounts of national-bank notes of each denomination, which have been issued and redeemed since the organization of the system, and the number and amount outstanding on November 1, 1883:

Denominations.	Number.			Amount.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones	23, 167, 677	22, 593, 909	573, 768	$23, 167, 677	$22, 593, 909	$573, 768
Twos	7, 747, 519	7, 570, 903	176, 616	15, 495, 038	15, 141, 806	353, 232
Fives	83, 447, 208	65, 142, 567	18, 304, 641	417, 236, 040	325, 712, 835	91, 523, 205
Tens	34, 544, 086	22, 712, 355	11, 831, 731	345, 440, 860	227, 123, 550	118, 317, 310
Twenties	10, 578, 846	6, 424, 638	4, 154, 208	211, 576, 920	128, 492, 760	83, 084, 160
Fifties	1, 556, 009	1, 090, 703	465, 306	77, 800, 450	54, 535, 150	23, 265, 300
One hundreds	1, 114, 722	789, 125	325, 597	111, 472, 200	78, 912, 500	32, 559, 700
Five hundreds	23, 163	21, 367	1, 796	11, 581, 500	10, 683, 500	898, 000
One thousands	7, 277	7, 092	185	7, 277, 000	7, 092, 000	185, 000
Portions of notes lost or destroyed					−19, 761	+19, 761
Total	162, 186, 507	126, 352, 659	35, 833, 848	1, 221, 047, 685	870, 268, 249	350, 779, 436

A table showing the number and denomination of national bank notes issued and redeemed, and the number of each denomination outstanding on November 1, for the last fifteen years, will be found in the Appendix.

The following table exhibits the amount of national bank notes received at this office and destroyed yearly since the establishment of the system:

Prior to November 1, 1865	$175, 490
During the year ending October 31, 1866	1, 050, 382
During the year ending October 31, 1867	3, 401, 423
During the year ending October 31, 1868	4, 602, 825
During the year ending October 31, 1869	8, 603, 729
During the year ending October 31, 1870	14, 305, 689
During the year ending October 31, 1871	24, 344, 047
During the year ending October 31, 1872	30, 211, 720
During the year ending October 31, 1873	36, 433, 171
During the year ending October 31, 1874	49, 939, 741
During the year ending October 31, 1875	137, 697, 696
During the year ending October 31, 1876	98, 672, 716
During the year ending October 31, 1877	76, 918, 963
During the year ending October 31, 1878	57, 381, 249
During the year ending October 31, 1879	41, 101, 830
During the year ending October 31, 1880	35, 539, 660
During the year ending October 31, 1881	54, 941, 130
During the year ending October 31, 1882	74, 917, 611
During the year ending October 31, 1883	82, 913, 766
Additional amount of notes of national banks in liquidation	37, 115, 410
Total	870, 268, 248

RESERVE.

The following table exhibits the amount of net deposits, and the reserve required thereon by the act of June 20, 1874, together with the amount and classification of reserve held by the national banks in New York City, in the other reserve cities, and by the remaining banks, at the dates of their reports in October of each year from 1875 to 1883:

	Number of banks.	Net deposits.	Reserve required.	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		Millions.	*Millions.*	*Millions.*	*Per cent.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*
NEW YORK CITY.									
October 1, 1875	48	202.3	50.6	60.5	29.9	5.0	54.4	.....	1.1
October 2, 1876	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
October 1, 1877	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8
October 1, 1878	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
October 2, 1879	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1
October 1, 1880	47	268.1	67.0	70.6	26.4	58.7	11.0	.....	0.9
October 1, 1881	48	268.8	67.2	62.5	23.3	50.6	10.9	.....	1.0
October 3, 1882	50	254.0	63.5	64.4	25.4	44.5	18.9	.....	1.0
October 2, 1883	48	266.9	66.7	70.8	26.5	50.3	19.7	.....	0.9
OTHER RESERVE CITIES.									
October 1, 1875	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.6
October 2, 1876	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
October 1, 1877	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.0
October 1, 1878	184	199.9	50.0	71.1	35.6	9.4	29.4	29.1	3.2
October 2, 1879	181	228.8	57.2	83.5	36.5	11.3	33.0	35.7	3.5
October 1, 1880	184	289.4	72.4	105.2	36.3	28.3	25.0	48.2	3.7
October 1, 1881	189	335.4	83.9	100.8	30.0	34.6	21.9	40.6	3.7
October 3, 1882	193	318.8	79.7	89.1	28.0	28.3	24.1	33.2	3.5
October 2, 1883	200	323.9	81.0	100.6	31.1	26.3	30.1	40.8	3.4
STATES AND TERRITORIES.									
October 1, 1875	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3	11.5
October 2, 1876	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4	10.8
October 1, 1877	1,845	290.1	43.6	95.4	32.9	4.2	31.6	48.9	10.7
October 1, 1878	1,822	289.1	43.4	106.1	36.7	8.0	31.1	56.0	11.0
October 2, 1879	1,820	329.9	49.5	124.3	37.7	11.5	30.3	71.3	11.2
October 1, 1880	1,859	410.5	61.6	147.2	35.8	21.2	28.3	86.4	11.3
October 1, 1881	1,895	507.2	76.1	158.3	31.2	27.5	27.1	92.4	11.4
October 3, 1882	2,026	545.8	81.9	150.4	27.5	30.0	30.0	80.1	11.3
October 2, 1883	2,253	577.9	86.7	157.5	27.2	31.2	30.8	84.1	11.3
SUMMARY.									
October 1, 1875	2,087	734.1	152.2	235.1	32.0	8.1	125.2	85.6	16.2
October 2, 1876	2,089	706.6	147.5	236.7	33.5	21.3	113.4	87.4	14.6
October 1, 1877	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3	14.5
October 1, 1878	2,053	678.8	140.8	228.1	33.6	30.7	97.0	85.1	15.3
October 2, 1879	2,048	768.9	159.3	260.9	33.9	42.2	95.9	107.0	15.8
October 1, 1880	2,090	968.0	201.0	323.0	33.4	108.2	64.3	134.6	15.9
October 1, 1881	2,132	1,111.6	227.2	321.6	28.9	112.7	59.9	133.0	16.1
October 3, 1882	2,269	1,118.6	225.1	303.9	27.2	102.8	72.0	113.3	15.8
October 2, 1883	2,501	1,168.7	234.4	328.9	28.1	107.8	80.6	124.9	15.6

The following table, compiled from returns made to the clearing-house by the national banks in New York City, exhibits the movement of their reserve, weekly, during October, for the last eight years:

Week ending—	Specie.	Legal tenders.	Total.	Ratio of reserve to— Circulation and deposits.	Deposits.
				Per cent.	*Per cent.*
October 7, 1876	17, 682, 600	45, 535, 600	63, 218, 200	30. 5	32. 4
October 14, 1876	16, 233, 600	43, 004, 600	59, 238, 200	28. 8	31. 1
October 21, 1876	15, 577, 500	41, 421, 700	56, 999, 200	27. 8	30. 0
October 28, 1876	14, 011, 600	41, 645, 600	55, 657, 200	28. 0	30. 3
October 6, 1877	14, 665, 600	36, 168, 300	50, 833, 900	27. 0	29. 5
October 13, 1877	14, 726, 500	35, 178, 900	49, 905, 400	26. 7	29. 2
October 20, 1877	14, 087, 400	35, 101, 700	49, 189, 100	26. 5	29. 0
October 27, 1877	15, 209, 000	34, 367, 800	49, 576, 800	26. 8	29. 4
October 5, 1878	14, 995, 800	38, 304, 900	53, 300, 700	25. 7	28. 4
October 12, 1878	12, 184, 600	37, 685, 100	49, 869, 700	24. 4	27. 0
October 19, 1878	13, 531, 400	36, 576, 000	50, 107, 400	24. 7	27. 3
October 26, 1878	17, 384, 200	35, 690, 500	53, 074, 700	25. 8	28. 5
October 4, 1879	18, 979, 600	34, 368, 000	53, 347, 600	23. 3	25. 8
October 11, 1879	20, 901, 800	32, 820, 300	53, 722, 100	23. 4	25. 9
October 18, 1879	24, 686, 500	29, 305, 200	53, 991, 700	23. 5	26. 1
October 25, 1879	25, 636, 000	26, 713, 900	52, 349, 900	23. 0	25. 5
October 2, 1880	59, 823, 700	11, 129, 100	70, 952, 800	25. 4	26. 4
October 9, 1880	62, 521, 300	10, 785, 000	73, 306, 300	25. 4	27. 2
October 16, 1880	62, 760, 600	10, 939, 200	73, 699, 800	25. 5	27. 1
October 23, 1880	60, 888, 200	10, 988, 200	71, 876, 400	24. 9	26. 6
October 30, 1880	61, 471, 600	10, 925, 000	72, 396, 600	25. 0	26. 7
October 1, 1881	54, 954, 600	12, 150, 400	67, 105, 000	23. 1	24. 8
October 8, 1881	53, 287, 900	12, 153, 800	65, 441, 700	23. 1	24. 9
October 15, 1881	51, 008, 300	12, 452, 700	63, 461, 000	23. 2	25. 0
October 22, 1881	54, 016, 200	12, 496, 500	66, 512, 700	24. 6	26. 6
October 29, 1881	55, 961, 200	12, 947, 900	68, 909, 100	25. 6	27. 4
October 7, 1882	47, 016, 000	18, 384, 500	65, 400, 500	24. 0	26. 3
October 14, 1882	48, 281, 000	18, 002, 700	66, 283, 700	24. 7	26. 6
October 21, 1882	49, 518, 200	17, 023, 900	66, 542, 100	25. 0	26. 8
October 28, 1882	48, 374, 200	17, 204, 700	65, 578, 900	24. 8	26. 5
October 6, 1883	51, 586, 700	20, 122, 500	71, 709, 200	25. 5	27. 0
October 13, 1883	50, 894, 000	21, 145, 800	72, 039, 800	25. 4	26. 8
October 20, 1883	47, 262, 900	20, 719, 700	67, 982, 600	24. 5	25. 9
October 27, 1883	46, 372, 800	20, 617, 600	66, 990, 400	24. 5	25. 9

Tables will be found in the Appendix, exhibiting the reserve of the national banks as shown by their reports, from October 2, 1874, to October 2, 1883; the reserve by States and principal cities for October 2, 1883; and in the States and Territories, in New York City, and in the other reserve cities, separately, at three dates in each year, from 1878 to 1883.

APPENDIX.*

Special attention is called to the synopsis of judicial decisions contained in the Appendix, to the numerous and carefully prepared tables in both report and Appendix, and to the index of subjects and list of tables to be found on page LIX. At the end of the full volume of more than eight hundred pages is an alphabetical list of the cities and villages in which the national banks are situated.

In concluding this report the Comptroller gratefully acknowledges the industry and efficiency of the officers and clerks associated with him in the discharge of official duties.

JOHN JAY KNOX,
Comptroller of the Currency.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

* The appendix, which is omitted for want of space, may be found in the bound volumes of the Comptroller's report.

REPORT OF THE DIRECTOR OF THE MINT.

REPORT

OF

THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
October 20, 1883.

SIR: In obedience to the requirements of the Revised Statutes, I have the honor to submit my fifth annual report showing the operations of the mints and assay offices of the United States during the fiscal year ended June 30, 1883, and the present condition of the coinage and metallic circulation, being the eleventh annual report of the Director of the Mint since the creation of this Bureau.

The general work of the year in the receipt of gold bullion fell off from that of the previous year, but the silver bullion received for manufacture into bars and procured for coinage slightly increased.

The imports of foreign coin and bullion were about $20,000,000 less than during the previous year, and occasioned the diminished receipts at the mints.

Of domestic bullion there was an increase of $1,180,000 over that deposited in 1882. The bullion requiring to be parted or refined contained less gold but nearly a half million dollars more silver than similar bullion deposited during the preceding year. Besides the coinage of gold for depositors, which has been continued at all the mints, and of the regular monthly coinage of silver dollars, as required by the act of February 28, 1878, it was found necessary to coin, for the convenience of the public, a considerable amount of dimes and also of minor coins. In supplying the latter the Philadelphia Mint has been taxed to its full capacity.

The mints and assay offices, except those at Saint Louis and Charlotte, were visited during or shortly subsequent to the close of the fiscal year, and their accounts and methods of conducting business, and recording and reporting official transactions, were examined and generally found satisfactory, although some of the mints, particularly those at Philadelphia and Denver, are hampered and their efficiency impaired by the want of sufficient facilities for operating upon the bullion received and for performing the work required of them by the demands of the public.

DEPOSITS AND PURCHASES.

The deposits of gold bullion and coin were $46,347,106.05, and of silver, including purchases, $36,869,834.65. In addition to these amounts $2,798,453.11 in gold and $1,742,760.24 in silver, which had been deposited and made into bars at one institution, were re-deposited for coin, fine bars, or on purchase account at another, making the whole amounts received and operated upon $49,145,559.16 of gold and $38,612,594.89 of silver, a total of $87,758,154.05.

COINAGE.

The coinage executed during the year was as follows:

Description.	Pieces.	Value.
Gold	2,407,022	$35,936,927 50
Silver	35,308,076	28,835,470 15
Minor	60,951,526	1,428,307 16
Total	98,666,624	66,200,704 81

Although the value of the coinage was over fifty-one and a half millions less than in the preceding year, the number of pieces struck was greater by about eleven and a half millions than in any fiscal year since the organization of the Mint Bureau.

Of $28,163,945 gold coinage executed at the mints at San Francisco and Carson, $27,513,220 were coined into double eagles, that denomination being desired by depositors of bullion at those mints, and of the gold coinage, $7,729,982.50, at the mint at Philadelphia, $7,693,425 were in eagles and half eagles.

The coinage of silver dollars was $28,111,119. On account of the slight demand for this coin in the Pacific States and Territories and of the large amount, over $40,000,000, held in the mint and Assistant Treasurer's office at San Francisco, it was deemed advisable to execute as large a portion of the silver dollar coinage as possible at the mints at Philadelphia and New Orleans. These mints, therefore, coined $19,641,119, and those at San Francisco and Carson $8,470,000.

The number of dimes in the offices of the Treasurer and Assistant Treasurers of the United States having become reduced to 1,844,030 pieces, which would not be sufficient for any considerable length of time to supply the demand for coins of that denomination, the superintendent of the Philadelphia Mint was authorized, on the 25th day of August, 1882, to resume their coinage and at the close of the year had struck $717,511.90, and delivered to the public coins to the value of $697,816.90.

For both the one-cent bronze and five-cent copper nickel coins the demand from the public continued to be pressing. The amount of the latter held in the Treasury had become reduced from 23,685,059 pieces in September, 1879, to 1,598,331 pieces on the first of December, 1882, and was less than the requirements of the public upon the mint for this coin for a single month.

It seeming probable that the coinage of a considerable number of these coins would be required, the superintendent of the Philadelphia Mint believed it to be a favorable opportunity for issuing a coin more artistic in its appearance and execution, having the same weight but an increased diameter, and more nearly complying, as to devices and legends, with the requirements of the law.

Specimen coins were accordingly prepared by him and submitted to the Director of the Mint and the Secretary of the Treasury, and on the 8th of January, 1883, he was authorized to issue coins of the weight, size, and having the devices proposed.

During the year 20,455,488 pieces of the five-cent coin, valued at $1,022,774.40 were struck, and of bronze cents 40,467,400 pieces, of the nominal value of $404,674.19. The metal for the last-named coin is purchased in the form of planchets or blanks ready for striking, thus relieving the Mint of the labor of handling the metal in the various operations of melting, rolling, punching, etc., and enabling it to execute a much greater amount of coin.

BARS.

During the past year gold bars were manufactured to the value of $18,269,205.26, and silver bars $8,050,602.10. The principal part of this work was done at the assay office at New York, which prepared for depositors, fine, standard and sterling gold bars to the amount of $13,791,053.36, and of bars for transmission to the Mint $2,195,293.37.

Of fine silver bars $6,433,097.08 were paid to depositors at the same office. The total value of all the gold and silver bars made during the year was $26,319,807.36.

The assay office at New York held the following amounts of gold and silver bars at the beginning and close of the fiscal year:

Bars at the New York assay office.	Gold.	Silver.
	Standard ozs.	*Standard ozs.*
July 1, 1882:		
Fine bars	126, 784. 468	189, 706. 45
Mint bars	858, 356. 956	130, 796. 65
Standard bars	.....	11, 191. 53
June 30, 1883:		
Fine bars	275, 849. 301	266, 030. 36
Standard bars	12, 876. 284	1, 585. 92
Sterling bars	77, 066. 236	.....
Mint bars	1, 019, 821. 937	95, 944. 11

BARS EXCHANGED FOR COIN.

Under the provisions of the act of May 26, 1882, which authorized the exchange of gold bars at the coinage mints and New York Assay Office for gold coin, the assay office at New York received gold coin and paid in exchange gold bars to the value of $5,173,965.22, and the mint at Philadelphia $187,541.07.

Of the bars exchanged at Philadelphia, the whole amount was for manufacturing purposes, and of those exchanged by the New York Assay Office $3,227,710 were for export, and $1,946,255 for use in the arts and manufactures.

PARTING AND REFINING.

The amount of bullion parted and refined at the mints and assay-office at New York was nearly a half million dollars in excess of that operated upon during the previous year, and resulted from increased receipts at the mint at Carson.

The following table shows the gross ounces of bullion parted by the use of acid at those institutions which are provided with acid refineries and the ounces of standard gold and silver resulting from the operation:

OUNCES.

Mint or assay office.	Gross.	Standard gold.	Standard silver.
Philadelphia	469, 800. 57	100, 420. 940	396, 114. 63
San Francisco	6, 068, 881. 69	484, 810. 514	5, 619, 934. 05
Carson	1, 134, 781. 18	83, 818. 630	1, 108, 070. 14
New Orleans	10, 022. 84	3, 239. 227	5, 436. 92
New York	5, 037, 228. 00	526, 628. 000	4, 286, 065. 00
Total	12, 720, 714. 28	1, 198, 917. 311	11, 415, 620. 74

VALUE.

Mint or assay office.	Gold.	Silver.	Total.
Philadelphia	$1,868,296 55	$460,933 38	$2,329,229 93
San Francisco	9,019,730 49	6,539,559 62	15,559,290 11
Carson	1,559,416 37	1,289,390 71	2,848,807 08
New Orleans	60,264 69	6,326 60	66,591 29
New York	9,797,730 24	4,987,421 09	14,785,151 33
Total	22,305,438 34	13,283,631 40	35,589,069 74

DIES AND MEDALS.

Coinage and medal dies are manufactured only at the mint at Philadelphia, and those required for coinage at the other mints are supplied from that mint. During the year 2,348 dies were made, of which 138 were for the coinage of gold, 460 for silver, 1,695 for minor coins, 40 for proof coins, and 15 for medals.

The number of fine gold medals sold was 86, of silver 1,016, and of bronze 5,787, a total of 6,889; and of proof sets of gold 36, of silver 1,048, and of the minor coins 4,946.

SILVER PURCHASES AND COINAGE.

On the 1st of July, 1882, the coinage mints had on hand of silver bullion belonging to the Government, and excluding silver bullion due depositors, 2,703,222.60 ounces at standard fineness, costing $2,791,763.04. The purchases and deliveries during the fiscal year 1883 of similar bullion for the coinage of standard dollars, including bullion parted, retained in payment of charges, and surplus returned by officers on settlement, were 25,432,490.27 ounces, at a cost of $25,577,327.58, and were received at the several mints as follows:

Mint at which delivered.	Standard ounces.	Value.
Philadelphia	10,489,110.92	$10,567,302 52
San Francisco	6,515,900.28	6,552,439 57
New Orleans	7,330,304.60	7,360,513 93
Carson	1,097,174.47	1,097,071 56
Total	25,432,490.27	25,577,327 58

The average cost was $1.0056949 per ounce of standard fineness and $1.11743885 per ounce fine. The average London price for silver, 925 fine (British standard), during the year was $51\frac{23}{100}$ pence, rating exchange at par ($4.8665) equal to $1.11826 per ounce fine, and the average New York price was $1.11889 per ounce fine.

Of the silver bullion on hand at the commencement of and procured during the year for coinage under the act of February 28, 1878, 24,157,992.92 standard ounces costing $24,409,787.22 were consumed in the coinage of standard dollars, and 40,839.85 standard ounces costing $40,510.35 were wasted by operative officers and sold in sweeps, leaving a balance on hand June 30, 1883, available for silver dollar coinage of 3,936,880.10 standard ounces costing $3,918,793.05.

An appropriation having been made by Congress to reimburse the Treasurer for the loss on the recoinage of uncurrent and mutilated silver

coin in the Treasury, on the 25th of August, 1882, the Secretary of the Treasury directed the transfer of the silver three-cent pieces then in the Treasury to the mint at Philadelphia and their coinage into dimes. Subsequently the Secretary ordered the other denominations of uncurrent and mutilated silver coins to be transferred from the Treasury to the mint for similar coinage. The amount during the fiscal year was 470,201.28 standard ounces, which was carried in the accounts at its subsidiary coining value, $585,009.38.

Of the bullion resulting from the melting of these coins 468,137.76 ounces, valued at $582,442, were used in coining dimes, leaving a balance on hand at the Philadelphia Mint of silver transferred for recoinage 2,063.52 standard ounces, valued at $2,567.38. There were also procured from the New York Assay Office by transfer to the Philadelphia Mint, for the coinage of fractional silver under the provisions of section 3526 of the Revised Statutes, 130,796.65 standard ounces, valued at $152,199.74. This silver was a part of the accumulations in previous years from the retention of silver bullion in payment of charges, and of fractions contained in bullion due but not delivered to depositors, the value being paid for in coin.

The Philadelphia Mint also, with my approval, applied and carried into the same account of silver procured for the subsidiary coinage the bullion resulting from coins melted at the annual assay 359.39 standard ounces, rated at its coining value $447.14, making a total of 131,156.64 standard ounces, costing the Mint $152,646.88, of which 114,059.47 standard ounces, costing $132,748.91, were consumed in the coinage of dimes, leaving a balance of 17,096.57 standard ounces, costing $19,897.97.

The total balance of silver bullion on hand at the mints June 30, 1883, was composed as follows:

Silver bullion.	Standard ounces.	Cost.
For standard dollar coinage	3, 936, 880. 10	$3, 918, 793 05
For subsidiary silver coinage	2, 063. 52	2, 567 38
For recoinage	17, 096. 57	19, 897 97
Total	3, 956, 040. 19	3, 941, 258 40

The deliveries of silver bullion for the standard dollar coinage have averaged over $2,000,000 worth per month, and have fallen below that amount but twice in the year. These deficiencies were occasioned by failures to deliver during the month the silver purchased.

As sellers of silver bullion are allowed ten days from the date of sale within which to make delivery, it is practically impossible to secure in every month $2,000,000 worth without the liability of largely exceeding that limit in some subsequent months and that average for the year.

The statement showing the amount purchased during the year and its cost gives an average purchase of $2,131,444 worth per month.

A statement in continuation of a similar table contained in my last report will be found in the appendix giving the number of ounces at standard and the cost of the silver bullion purchased and received at the Mint for the coinage of silver dollars from January 1, 1882, to June 30, 1883. During that period 36,227,336.16 standard ounces, costing $36,692,627.92, were purchased and received, and 41,874,919 silver dollars coined. This and the previous statement show the purchase of 128,782,187.25 standard ounces, costing $131,811,776.28, and the coinage of 147,255,899 silver dollars. The table in the report for 1882 includes not only bullion purchased but also parted and received for charges at the New York Assay Office, of which, however, the partings

and receipts for charges for the calendar year 1881 still remain in that office.

The tale value and denominations of the uncurrent silver coins transferred for re-coinage during the year were:

Three-cent pieces	$88,808 16
Five-cent pieces	326,507 55
Twenty-cent pieces	100,016 00
Mixed coins	98,069 04
Foreign coins	5,798 15
Total	619,198 90

The loss upon which by recoinage was $34,698.36.

PROFITS ON SILVER COINAGE AND THEIR DISPOSITION.

The balance to the credit of the silver-profit fund on hand June 30, 1882, was $807,075.79; the profits on the coinage of standard dollars during the year were $3,701,331.78; on fractional silver, $9,160.24; and the Adams Express Company refunded for overpayments prior to 1879 on transportation of silver coin $9,178.81, making the total to the credit of the silver-profit fund $4,526,746.45. From this fund $73,189.45 were paid during the year for the expenses incurred in transmitting silver coin, and $23,996.45 were paid for wastage and bullion sold in sweeps. The quarterly accounts of the mints show the deposit during the year of $3,150,964.06 in the Treasury, and a balance in the mints on the 30th of June, 1883, of $1,278,596.59; of this amount, however, a deposit was made June 27, 1883, with the Treasurer of the United States and certificate issued in favor of the superintendent of the San Francisco Mint for $250,839.86, reducing the balance to be accounted for by that mint from $451,104.40 to $200,264.54; but notice did not reach the San Francisco Mint until after the 30th of June, 1883, and the amount was not entered in the accounts of that mint as deposited until the succeeding quarter.

The remaining balance, $1,027,756.73, has been deposited in the Treasury, as follows:

Mint.	Date of deposit.	Balance.
Carson	September 15, 1883	$80,889 73
Philadelphia	September 29, 1883	422,757 94
San Francisco	September 29, 1883	200,264 54
New Orleans	October 5, 1883	323,844 52
		1,027,756 73

As inquiries had been made in relation to the profits on the coinage of silver since the passage of the act of February 28, 1878, authorizing the coinage of the standard silver dollar, and as the statements published in the previous annual reports would not show the actual profits on the coinage of the respective years, the profits having been computed under former instructions and regulations upon the silver purchased, and not upon that coined, although well satisfied that all of the profits had been properly accounted for, I caused an examination to be made of the quarterly accounts of the coinage mints from the 1st of July, 1878, to the 30th of June, 1881, for the purpose of ascertaining the exact amount of silver purchased and acquired, available for coinage, the profits on the actual coinage to that date, and their disposition. The result of this examination was embodied in the series of statements forwarded to you on the 22d of December, 1881, with a request that you would have them verified.

In accordance with your instructions, Mr. William Sherer, of the Assistant Treasurer's office at New York, made an examination of the silver-profit fund accounts of the several coinage mints and of the silver-bullion and silver-coin accounts for the fiscal years 1879, 1880, and 1881, the result of which was an exact verification of the figures presented in the statements which I submitted, showing, as Mr. Sherer states in his report of April 28, 1882, "that the silver profits had been properly accounted for."

I have thought it proper to carry this examination up to the close of the fiscal year 1883, for the purpose of showing, in a succinct form, the amount of bullion acquired, the profits which have been realized, and their disposition. The results have been consolidated with the statements covering the three previous years, which were verified by Mr. Sherer's examination, and are embodied in two statements published in the appendix, one showing the balance of silver bullion available for coinage on hand at the coinage mints on the first of July, 1878, the amount purchased and acquired since, and its cost, and the disposition of the same; the other showing the profits on the coinage of silver for the same period and their disposition pursuant to law.

From the first statement it will be seen that there were on hand at the coinage mints on the first of July, 1878, of silver not due depositors for bars, 3,440,072.69 standard ounces; that there have been purchased, parted from gold, acquired in the payment of charges, &c., including transfers from the New York Assay Office, since that time, 120,007,407.41 ounces, making a total of 123,447,480.10 ounces; of which 119,206,224.53 standard ounces have been used in coinage. 304,375.47 ounces have been wasted by the operative officers and sold in sweeps, leaving a balance at the coinage mints on the 30th of June, 1883, of 3,936,880.10 ounces of silver bullion, which was weighed by representatives of this office at the time, and that amount found to be actually on hand, as will be seen from their reports on file in this office.

The profits on the coinage of silver on hand at the coinage mints on the first of July, 1878, amounted to $424,725.47; the profits on the coinage from that date to the 30th of June, 1883, were $16,903,589.71, which, adding the amount of $9,237 54, refunded by the Adams Express Company for overcharges in their bills for shipping silver coin, and the additional sum of $4,560.30, carried to the credit of that fund from profits arising on adjustments of silver values and surplus bullion, make a grand total of silver profits to be accounted for of $17,342,113.02, of which $358,39[illegible].07 have been paid for expenses of distributing the coin, $51,925.69 for the loss on silver in sweeps sold, $71,429.18 for wastages by the operative officers, and $48.86 for losses by recoinage, and prior to June 30, 1883, $15,581,713.63 had been deposited in the Treasury of the United States and entered in the quarterly mint accounts, leaving a balance in the coinage mints of $1,278,596.59, all of which has been covered into the Treasury, making the total amount of silver profits for the five years thus deposited $16,860,310.22, as shown by the books of the Treasury Department.

The statements referred to do not in any way relate to bullion at the New York Assay Office, or any institution other than the four coinage mints.

Since the passage of the act, in 1878, requiring the monthly purchase of not less than two million dollars worth of silver bullion, and its coinage into silver dollars, $154,370,899 had been coined prior to October, 1883. That this, with the eighty-one millions of fractional silver coin in the country, a total of $235,000,000, is in excess of the requirements of the country for silver circulation is apparent from the large amount of

these coins in the vaults of the Treasury not represented by outstanding certificates and not required to be held for their payment, namely, over 39,000,000 silver dollars, and nearly $27,000,000 of fractional silver coin, a total of $66,000,000.

My views in regard to the policy of further continuing the coinage of silver dollars were expressed in my report two years ago, and remain unchanged. While believing that the equal coinage of both metals by all nations is desirable in order to give greater stability to the values of commodities and credits, yet, in view of our inability to continue the increase of our silver circulation at the present rate without ultimately expelling a large portion of the present stock of gold, as well as of the waning hope for the co-operation of leading commercial nations in securing the general use of silver and its unlimited coinage as money, and of the present abundant paper and increasing gold circulation in this country, I suggest the question again for the consideration of legislators, whether the law directing the monthly coinage of not less than two million dollars' worth of silver bullion into standard dollars should not be modified or repealed.

DISTRIBUTION.

The accompanying statement exhibits the amount of silver dollars on hand at the mints June 30, 1882, the number coined during the year, and balance on hand June 30, 1883, and shows the aggregate amount paid out, exchanged, and distributed from the mints during the year to have been $20,172,201; of this sum $11,494,617 were distributed from the mint at Philadelphia, $6,588,758 from the mint at New Orleans, and $2,088,826 from the mints on the Pacific coast.

AMOUNT of SILVER DOLLARS REPORTED by the COINAGE MINTS on HAND June 30, 1882, *COINED during the year and on HAND at the CLOSE of the FISCAL YEAR ended June* 30, 1883.

Period.	Philadelphia.	San Francisco.	Carson.	New Orleans.	Total.
On hand June 30, 1882	$4, 248, 069	$25, 114, 407	$1, 260, 901	$4, 742, 295	$35, 365, 672
Coinage fiscal year 1883	11, 601, 119	7, 350, 000	1, 120, 000	8, 040, 000	28, 111, 119
Total	15, 849, 188	32, 464, 407	2, 380, 901	12, 782, 295	63, 476, 791
In mints June 30, 1883	4, 354, 571	30, 841, 960	1, 914, 522	6, 193, 537	43, 304, 590
Distributed	11, 494, 617	1, 622, 447	466, 379	6, 588, 758	20, 172, 201

COMPARATIVE STATEMENT, as shown by the TREASURER'S MONTHLY STATEMENT of ASSETS and LIABILITIES, of the COINAGE, MOVEMENT, and CIRCULATION of STANDARD SILVER DOLLARS at the END of EACH SIX MONTHS from July 1, 1882, *to July* 1, 1883, *and for the THREE MONTHS ending October* 1, 1883.

Period.	Total coinage.	In the Treasury.			In circulation.
		Held for payment of certificates outstanding.	Held in excess of certificates outstanding.	Total.	
July 1, 1882	$119, 144, 780	$54, 506, 090	$32, 647, 726	$87, 153, 816	$31, 990, 964
January 1, 1883	132, 955, 080	68, 443, 660	25, 573, 182	94, 016, 842	38, 938, 238
July 1, 1883	147, 255, 899	72, 620, 686	39, 293, 333	111, 914, 019	35, 341, 880
October 1, 1883	154, 370, 899	78, 921, 961	35, 665, 411	114, 587, 372	39, 783, 527

It appears from this statement that the total number of silver dollars had increased since the 1st of July, 1882, thirty-five millions, of which increase about $8,000,000 only had gone into general circulation, while the amount in the Treasury had increased $27,000,000, of which $24,000,000 were held for the payment of outstanding silver certificates, and the amount in the Treasury in excess of the certificates outstanding had increased from $32,647,726 to $35,665,411.

APPROPRIATIONS, EARNINGS, AND EXPENDITURES.

The total amount appropriated for the support of the mints and assay offices for the fiscal year ended June 30, 1883, was $1,198,082.07, of which amount the sum of $1,158,377.43 was expended. In addition thereto there was expended from the appropriation contained in the act of February 28, 1878, authorizing and directing the coinage of the standard silver dollars, the sum of $161,507.21 on account of the mints and $1,921.24 at the Treasury Department.

The appropriations for the several institutions, and the amount expended from each, are shown in the following table:

APPROPRIATIONS, 1883.

Institution.	Salaries.	Wages.	Contingent.	Coinage of the standard silver dollar, act of February 28, 1878 (indefinite).	Total.
Philadelphia Mint	$40,907 53	$293,747 25	$100,070 68	.....	$434,725 46
San Francisco Mint	41,626 03	243,705 50	70,000 00	.....	355,331 53
Carson Mint	28,979 22	54,630 00	25,000 00	.....	108,609 22
New Orleans Mint	30,938 36	74,967 50	35,000 00	.....	140,905 86
Denver Mint	10,950 00	12,000 00	9,000 00	.....	31,950 00
New York Assay Office	38,665 07	25,705 00	10,000 00	.....	74,370 07
Helena Assay Office	7,759 93	10,180 00	10,000 00	.....	27,939 93
Boise Assay Office	3,000 00	.....	5,000 00	.....	8,000 00
Charlotte Assay Office	2,750 00	.....	2,000 00	.....	4,750 00
Saint Louis Assay Office	5,500 00	.....	6,000 00	.....	11,500 00
Total	211,076 14	714,935 25	272,070 68	.....	1,198,082 07

EXPENDITURES, 1883.

Philadelphia Mint	$40,830 64	$285,684 38	$100,069 93	$114,586 03	$541,170 98
San Francisco Mint	40,982 77	243,604 00	56,756 09	8,318 48	349,661 34
Carson Mint	28,979 22	54,620 00	24,937 05	18,332 88	126,869 15
New Orleans Mint	29,483 42	74,966 78	34,968 40	20,269 82	159,688 42
Denver Mint	10,950 00	11,145 25	5,918 99	.....	28,014 24
New York Assay Office	38,239 47	23,539 25	9,796 18	.....	71,574 90
Helena Assay Office	7,759 93	10,079 98	7,495 75	.....	25,335 66
Boise Assay Office	2,997 12	.....	5,000 00	.....	7,997 12
Charlotte Assay Office	2,750 00	.....	1,450 80	.....	4,200 80
Saint Louis Assay Office	3,500 00	.....	1,872 03	.....	5,372 03
Total	206,472 57	703,639 64	248,265 22	161,507 21	1,319,884 64

In the appendix will be found a table showing the earnings and profits from all sources at the mints and assay offices during the year, and the expenditures and losses of all kinds. The total earnings amounted to $5,215,509.76, and the total expenditures and losses to $1,726,285.16.

A statement is also appended showing the amount of gold and silver

wasted by the operative officers at the coinage mints during the year, and the loss arising from the sale of bullion in sweeps, for which a lower price was obtained than the value ascertained by mint assay, and the various funds from which the wastages and loss were paid.

The total value of the gold and silver wasted at the four coinage mints during the year was $30,084.83, while gold of the value of $16,491.11 was returned by the melter and refiner of the mint at San Francisco in excess of the amount with which he was charged, and gold and silver of the value of $4,542.81 by the melter and refiner of the mint at Philadelphia, and gold and silver of the value of $30,217.33 by the melter and refiner of the Assay Office at New York, making a total gain from this source of $51,251.25, adding to which the surplus bullion recovered from the grains and sweepings of the deposit-melting rooms of the institutions named makes a total gain of the precious metals of the value of $62,658.33, or a net excess over and above the entire amount of bullion wasted by the operative officers of $32,573.50.

REFINERY EARNINGS AND EXPENDITURES.

The charges collected of depositors during the year for parting, refining, and toughening bullion, which are appropriated by law for the payment of the expenses of those operations, amounted to $279,024.92, of which the sum of $250,280.81 was expended.

The following statement shows the refinery earnings and expenditures at the coinage mints and the New York Assay Office for the year:

Institutions.	Charges collected.	Expenditures.
Philadelphia Mint	$13,479 30	$8,537 72
San Francisco Mint	143,951 53	143,435 87
Carson Mint	22,789 01	16,138 68
New Orleans Mint	370 22	172 48
New York Assay Office	98,434 86	81,996 06
Total	279,024 92	250,280 81

The net excess of the earnings of the refineries over the expenses, from the 1st of July, 1876, to June 30, 1883, remaining in the Treasury of the United States, amounted on the 30th of June, 1883, to $169,860.24.

ANNUAL ASSAY.

The special commissioners appointed by the President, together with those designated by law, to examine and test the fineness and weight of the coins reserved by the several mints during the calendar year 1882, assembled at the mint at Philadelphia on the second Wednesday of February last as required by law.

Coins both of gold and silver which had been reserved from deliveries made by the coiners to the superintendents in each month of the year were weighed and assayed both in mass and single pieces. The committee on weighing reported that "all the coins weighed are within the limits of exactness required by law, and that in fact very few vary from the standard by one-half the tolerance."

The committee on assaying reported that the results are all within the limits of tolerance as required by law, with the exception of one sample coin from the delivery at the New Orleans Mint January

14, 1882, the fineness of which is 898.93, being seven one-hundredths of one-thousandth below the legal limit."

Whereupon the commission reported "that the assay commission having examined and tested the reserved coins of the several mints for the year 1882, and it appearing that these coins are within the tolerance prescribed by law, except as to the reserved gold coin of the mint at New Orleans, the trial is considered satisfactory."

The fact that one of the gold coins reserved at the mint at New Orleans was deficient in fineness was certified to by the commission and reported to the President.

The Superintendent of the mint at Philadelphia, Mr. A. Loudon Snowden, was instructed to proceed to New Orleans to ascertain the cause of the defective coinage. From the facts disclosed by his report and the records it was deemed advisable that a change should be made in the office of assayer, and Dr. Jos. Albrecht was superseded by Dr. B. F. Taylor, who had been coiner of the mint prior to the late war. He was commissioned June 27, and entered upon his duties after the close of the annual settlement.

The proceedings of the Assay Commission show that the average fineness of 550 gold coins from the mints at Philadelphia, San Francisco, and Carson, melted in mass, was 899.9, and of 67 single pieces, 899.86. The assay coins from the mint at New Orleans represented a gold coinage of only $108,200, and were not assayed in mass but as single pieces, and the average of 13 assays was 899.21. The assays made monthly at the Bureau of the Mint gave an average for 122 pieces from the mints at Philadelphia, San Francisco, and Carson, of 899.9, and for 5 pieces from the mint at New Orleans, 899.64.

The annual Assay Commission ascertained that the average fineness of 950 silver dollars of the coinage of all the mints, melted in mass, was 900.38, and of 48 single pieces, one for each month's coinage at each mint, 8 9.93. The monthly tests made at the Bureau of the Mint of 212 silver dollars gave an average fineness of 899.9.

The assays of the annual Assay Commission and those made at this bureau substantially agree, and show that the coinage of the year was remarkably close to standard, except as to the gold coinage of the mint at New Orleans. Although the average of the latter was within the legal limit, yet, as before stated, a piece from one delivery was found deficient in fineness. It had been previously ascertained by the monthly tests at this Bureau that the gold coin of one delivery at the New Orleans mint was deficient in fineness and the Superintendent was instructed to withhold from circulation all the coins in his custody that had been made from the defective melt of ingots, for the purpose of recoinage. Tables of the annual and monthly assays appear in the appendix.

ESTIMATION OF THE VALUES OF FOREIGN COINS.

As required by section 3564 of the Revised Statutes, the Director of the Mint estimated the values of the standard coins in circulation of the various nations of the world, and the same was proclaimed by the Secretary of the Treasury on January 1, 1883.

The estimated values were those of the pure metal of such coins of standard value—the gold coins estimated at the coining rate of United States gold coins, and the silver coins at their value as bullion based upon the average price of silver bullion for the last three months of 1882.

No change was made in the values of the standard coins, which are compared with gold, but the decline in the price of silver reduced the

value of the Austria florin from 40.6 cents to 40.1 cents; of the Bolivia boliviano, Ecuador peso, Peru sol, and United States of Colombia peso, from 82.3 cents to 81.2 cents; of the India rupee from 39 cents to 38.6 cents; of the Japan yen from 88.7 cents to 87.6 cents; of the Mexican dollar from 89.4 cents to 88.2 cents; of the Russia ruble from 65.8 cents to 65 cents, and of the Tripoli mahbub from 74.3 cents to 73.3 cents. The gold peso of the Argentine Republic was established as the monetary unit of that country by the law of November 5, 1881, and its value was estimated in the circular at 96.5 cents.

ANNUAL SETTLEMENT.

At the close of the year the operative officers of the several mints, and, on April 26, the melter and refiner of the assay office at New York, returned to their respective superintendents the balances of gold and silver bullion with which they had been charged during the year. This bullion was weighed under the superintendence of the Director or representatives of the Bureau, and the amount of wastage that had occurred was ascertained, which in no case exceeded the legal limits. All coin and bullion in the hands of the superintendents was also counted or weighed, as well as the funds belonging to the ordinary accounts, and in each case was found to agree with the books of the Treasury Department.

The gold bullion charged to the melter and refiners during the periods since their previous settlement amounted to 4,859,811,580 standard ounces, on which the legal limit for wastage was 4,859 standard ounces, and the actual wastage 99,045 standard ounces. Of silver bullion there were charged 59,208,831.09 standard ounces, upon which the legal allowance was 88,813 standard ounces and the actual wastage 18,890.42 standard ounces. There were charged to the coiners of the mints 3,798,568,446 standard ounces of gold bullion, on which the legal limit for wastage was 1,899 standard ounces and the actual wastage 164,186 standard ounces. There were charged also 49,929,135.50 standard ounces of silver bullion, the wastage limit on which was 49,929 standard ounces and the actual wastage 6,523.92 standard ounces. The total wastage at all the institutions was 263,231 standard ounces gold of the value of $4,897.35, and 25,414.34 ounces of silver of the value of $25,187.48, a total of $30,084.83.

MINT AT PHILADELPHIA.

At this Mint the coinage of gold was nearly fifty-two millions less than in the preceding year, in which it had executed a larger amount of gold coin than in any year of its history.

The coinage of standard silver dollars amounted to $11,601,119, and of the subsidiary coins $717,511.90 was in dimes.

There existed a large demand for minor coins; $1,428,307.16 were struck, of which $1,022,774.40 were in five-cent pieces, and $404,674.19 in one-cent pieces. The three-cent piece has never been a popular coin; only $858.57 were coined during the year. This unusually heavy coinage retarded to a considerable extent the coinage of gold bullion belonging to the Government, and necessitated the employment of a full force of workmen.

The officers of the Mint are entitled to credit, not only for the excellency of the work at this institution, but for the amount performed, considering the want of sufficient room to keep the stores and perform the labor required.

SAN FRANCISCO MINT.

The work of this Mint was about two millions less in gold, and four millions less in silver. Only $7,350,000 were coined in standard dollars, for the reason that a large amount of that donomination of coin is held by the United States Treasury in San Francisco, far ahead of the demand for circulation.

This Mint is well equipped and organized, and fully able to meet all the requirements of the Pacific Coast for coinage and parting and refining bullion, and its accounts and records are kept with commendable care and accuracy. Improvements in the arrangement of machinery and in the storage of supplies have been made by the superintendent, and under his supervision the efficiency and usefulness of the institution have been fully maintained.

CARSON MINT.

This Mint continued in operation during the entire year, the receipts of gold and silver having increased about 35 per cent. over those of the previous year. There was also an increase in the coinage from $1,546,310 to $2,523,945.

This institution is of advantage to the miners and mine owners in that portion of Nevada where it is located, in affording a local market for their silver production, as well as a convenient means of obtaining the value of their gold bullion in coin or bars.

MINT AT NEW ORLEANS.

The coinage of gold at this mint was inconsiderable, amounting to only $43,000. Standard silver dollars were struck of the value of $8,040,000, being over $3,000,000 in excess of the coinage of the fiscal year 1882.

The institution is of little local advantage, except that it furnishes a large amount of silver coin for circulation in the Southern and Southwestern States. The bullion used in its coinage is obtained from distant refineries.

A change took place in the office of superintendent in August, 1882. Mr. M. V. Davis, who was superintendent prior to that time, resigned his office, and Dr. A. W. Smyth was appointed as his successor, and soon thereafter entered upon the discharge of duty. The melter and refiner, Dr. M. F. Bonzano, was superseded by the assistant assayer, Mr. F. F. Claussen, who was commissioned June 27.

NEW YORK ASSAY OFFICE.

Mr. Pierre C. Van Wyck, who had been Superintendent of the New York Assay Office since January 1, 1882, died on April 23, 1883, and was succeeded by Mr. Andrew Mason, who had for many years held the office of melter and refiner, and whose management of that office was characterized by economy and efficiency.

Mr. Van Wyck's brief administration had, by his conscientious regard for the public interests and his courteous demeanor towards those with whom he was associated, secured for him the confidence and respect, not only of those connected with the office, but of the business community, and fully maintained the high reputation and usefulness of this institution.

The deposits of gold during the year amounted to $17,016,061.56 and of silver $6,592,657.50.

Bars were manufactured for return to depositors and for coinage amounting to $15,986,346.73 in gold and $6,448,409.66 in silver.

DENVER MINT, AND ASSAY OFFICES AT CHARLOTTE, HELENA, BOISÉ, AND SAINT LOUIS.

At these institutions the deposits of bullion were much greater than in the previous year. The business of the Denver Mint more than doubled in amount, and at Saint Louis it quadrupled. A change was made in the office of assayer at the assay office at Boisé City. Mr. A. Wolters was superseded by Mr. N. H. Camp. A detailed statement of the bullion received at the several offices and of the gold and silver bars manufactured, appears in the Appendix to this report.

LEGISLATION RECOMMENDED.

I would respectfully recommend the passage of an act authorizing and directing:

First. The discontinuance of the coinage of the gold dollar, which has been found too small for ordinary monetary use, and is virtually out of circulation. The only calls for many years upon the mints for gold dollars have been from numismatists, for cabinet specimens, and from jewelers for conversion into personal ornaments. If the issue not only of gold coins but of United States notes in denominations less than five dollars were prohibited, their places for ordinary trade and change purposes could be amply supplied from the silver dollars and fractional silver coin now idle in the Treasury.

Second. The discontinuance of the coinage of the three-cent copper-nickel piece. This coin has also been found inconvenient on account of its size and in other respects, and although the Philadelphia Mint paid the expenses of transmission, a large number remained for some years at that institution in excess of the demand, while the number of pieces in the offices of the Treasurer and Assistant Treasurers has increased from year to year, and the accumulation in the Treasury on the 30th of September, 1882, amounted to over five million pieces, being nearly one-fifth of its entire coinage.

The coinage of this denomination was originally authorized in the act of 1851 reducing the rate of letter postage to three cents, and the purpose appears to have been to furnish a convenient coin for paying letter postage. If the issue of a coin for such purposes is desirable, as the rate for letter postage is now but two cents, a two-cent bronze or copper-nickel coin of suitable size would be convenient, not only for this object, but in paying small sums and making change. The advantages and reasons for issuing this denomination I presented in my report for 1879.

Third. The repeal of the act authorizing the coinage of the trade dollar.

Although its coinage is now discretionary with the Secretary of the Treasury and has been suspended by him, the issue of this coin in any contingency should no longer be authorized or permitted at any of the United States Mints. Originally made in the coinage act of 1873 a legal tender, to the same extent as the other designated silver coins, a considerable number had probably, before its demonetization in 1876, gone into circulation in this country. The statistics of coinage and exports

show that at the latter date the number of pieces coined exceeded the exportations by over two million dollars. Probably from five to seven millions of these coins are now held in the country, mostly in the mining and manufacturing regions of Pennsylvania and contiguous States, and in the vicinity of New York, where they have been paid to workmen and laborers, and by them paid to and received from tradesmen in those localities.

While the United States has incurred no legal liability, yet by the act of the Government the coins were at first put into circulation and given compulsory currency, and have fallen into the hands of those who can ill afford to suffer from the depreciation, and it would seem but an act of justice that the United States should permit these coins to be sent to the mints and exchanged for other silver coins, into which they could be profitably recoined.

I doubt not that action of this kind would have long since been taken, but for the apprehension that a large number of exported trade dollars would be returned to this country. My own investigations and inquiries have satisfied me that the trade dollars sent to China have gone to the melting pots and become sycee silver or disappeared in the interior of that country; for, although their value as silver bullion would be only about eighty-seven cents, yet their commercial market value in New York City has, prior to the late movement to depress their price, fallen below ninety-eight cents but once, and that for a short period, and has usually ranged for several years above ninety-nine cents, and had it been possible to secure trade dollars for import from China to this country, the profits on the operation would have brought them here long since.

SUIT AGAINST THE SUPERINTENDENT AND MELTER AND REFINER AT SAN FRANCISCO.

The suit in the United States circuit court of California against the superintendent and melter and refiner of the mint at San Francisco, for an alleged infringement of a patent issued to John Reynolds, to which I called attention in my report for 1880, was brought to a hearing, and a decree was rendered by the court in favor of the complainant, Reynolds, declaring the method of refining previously practiced at that mint an infringement of the patent, and adjudging him entitled to damages.

The fact that silver bullion containing one-fourth part or less of gold need not be melted or run into smaller bars or granulations to separate the two metals was known prior to the date of the patent, and there appears to me to have been no novelty in a process for parting without melting and granulating such bullion as the Comstock bars which contained gold in small proportions.

The United States, however, granted the patent, and although contested by the United States district attorney, the circuit court sustained its validity, and decreed that the complainant should recover his damages.

To separate gold and silver in the manner employed at that mint, and decided to be an infringement of the patent, was more economical and of pecuniary advantage to the Government, but of no personal benefit to the officers. It would, therefore, seem just and proper not only that the officers of the mint against whom the suit was brought should be relieved from personal responsibility in this matter, but also that Mr. Reynolds should be compensated to the extent that the Government has been benefited.

MONETARY STATISTICS OF THE UNITED STATES.

Inquiries relative to the production, import, export, and consumption of the precious metals have been continued, and much valuable information has been obtained, which has been tabulated for convenience of reference, and is herewith submitted.

PRODUCTION OF GOLD AND SILVER IN THE UNITED STATES.

Nearly all of the gold and silver obtained from mines of the United States is directly or indirectly deposited in the mints and assay offices or exported through the custom-house to foreign countries, and unusual facilities are thus afforded for ascertaining the total production of the country. Records are kept stating the character of each deposit, and, as far as practicable, if of domestic bullion, the locality of its production.

This information is tabulated from year to year, and published in the Director's reports.

As, however, the statistics of the annual production are now procured and compiled for a special report, it has been found of advantage to obtain the necessary data for the calendar instead of the fiscal year. The detailed estimate of production for each State and Territory has therefore been discontinued as to the fiscal year, and that for the calendar year 1882 is substituted.

From this report it appears that the production of the several States and Territories, in 1882, was estimated as follows:

State or Territory.	Gold.	Silver.	Total.
Alaska	$150,000	.....	$150,000
Arizona	1,065,000	$7,500,000	8,565,000
California	16,800,000	845,000	17,645,000
Colorado	3,360,000	16,500,000	19,860,000
Dakota	3,300,000	175,000	3,475,000
Georgia	250,000	.....	250,000
Idaho	1,500,000	2,000,000	3,500,000
Montana	2,550,000	4,370,000	6,920,000
Nevada	2,000,000	6,750,000	8,750,000
New Mexico	150,000	1,800,000	1,950,000
North Carolina	190,000	25,000	215,000
Oregon	830,000	35,000	865,000
South Carolina	25,000	.....	25,000
Utah	190,000	6,800,000	6,990,000
Virginia	15,000	.....	15,000
Washington Territory	120,000	.....	120,000
Wyoming	5,000	.....	5,000
Total	32,500,000	46,800,000	79,300,000

The total amount, compared with that of the preceding year, indicated that the production of the calendar year 1882 declined $2,200,000 in gold and increased $3,800,000 in silver. The probable production of the present calendar year cannot be stated absolutely from the information thus far received.

The mints and assay offices, during the fiscal year ended June 30, 1883, embracing six months of the last and six months of the present calendar year, received domestic bullion of the value of $32,481,642.38 gold and $32,758,487.68 in silver; which exceeds the amount of similar bullion received during the calendar year 1882 by $1,103,393.58 in gold and $1,357,694.74 in silver. The exports of domestic silver bullion were also, during the fiscal year, $1,490,000 greater.

The increased deposit of domestic gold was occasioned chiefly by the closing of the San Francisco Mint for receiving deposits earlier than usual in June, 1882, and deposits which otherwise would have been made

in that month were held back until July of the succeeding (or last) fiscal year.

The reports published in the mining journals of the production of many leading mines during the first half of the calendar year 1883, compared with their production for the same period in the previous year, show a diminished yield of about two millions of dollars. These reports, however, are too incomplete to furnish safe data, and a better criterion is a comparison of the amounts of gold and silver received at the mints and assay offices and the exports of domestic bullion to foreign countries.

For the first eight months of 1883 the value of the deposits of gold bullion is less than for the corresponding period in 1882 by a half million of dollars, and the silver deposits, purchases, and exports exceed those for the same time in the former year by two millions of dollars.

The production of gold in the calendar year 1883 will probably be at least a half million less and that of silver at least two millions greater than that of the previous year.

CONSUMPTION OF THE PRECIOUS METALS.

In the report for 1882 it was estimated that the consumption of the precious metals in the United States for use in the arts and manufactures probably exceeded $12,000,000 of gold and $7,000,000 of silver, of which $7,000,000 of gold and $6,000,000 of silver were of domestic production.

This estimate was based upon the results of inquiries made in 1881 by circular letters to manufacturers in the United States, and also upon the amount of bullion furnished by the New York Assay Office for manufacturing purposes. During the last fiscal year the New York Assay Office supplied bars for this purpose as follows:

Bars furnished to manufacturers.	Gold.	Silver.
Of United States coin	$138 15	$1,365 82
Of foreign coin	130,505 04	102,220 28
Of foreign bullion	253,799 44	335,016 73
Of plate, &c	665,019 30	205,851 10
Of domestic bullion	5,094,808 36	4,860,038 40
Total	6,144,270 29	5,504,492 33

Besides these deposits of gold and silver bullion for bars to be used in manufactures, the arts, &c., gold bars of the value of $1,946,255 were for similar use delivered to manufacturers and dealers in bullion in exchange for gold coin, making the total value of gold bars prepared at that institution and delivered for manufacturing purposes $8,090,525. If to this is added the bars prepared for depositors and exchanged for gold coin at Philadelphia, an aggregate of $187,541, and those sold for similar purposes by private refiners, and the amount of coin and gold in the form of lumps and grains, the estimate heretofore made that $12,000,000 of gold is annually consumed in manufactures, the arts, and ornamentation, and that at least $7,000,000 of this is of domestic production, is sustained as to the amount thus consumed in the fiscal year 1883; while the amount of silver thus used would appear to have declined by a half million of dollars.

COIN CIRCULATION OF THE UNITED STATES.

On the 1st of July, 1883, the total coin circulation of the United States amounted to about $765,000,000, of which $537,000,000 is gold and $228,000,000 silver coin. This estimate is based upon my estimate of

the circulation of the country in 1873, which I placed at $135,000,000 in gold and $5,000,000 in silver. To this last estimate I added the subsequent annual gains to the metallic circulation by coinage and import of coin and deducted the losses from recoinage and export of coin up to July 1, 1879, making the coin circulation at that date, gold, $286,490,698, silver, $112,050,985. It was assumed that during that period the coins brought into the country by immigrants on their persons and not reported at the custom-house, equaled the amount of coin consumed in the arts not deposited at the mints and assay offices. As the custom house returns in 1879 and subsequently, distinguished United States from foreign coins, the estimates for the last four years have been based upon the coinage deposit, import and export of United States coins, deducting $8,500,000 for a possible excess of undeposited coins melted above the unreported amount brought by immigrants.

In my last annual report I estimated the circulation of United States coin to have been $500,000,000 of gold and $200,000,000 of silver; the exact figures of coinage and import, less recoinage, export, and estimated use in the arts, being $500,882,185 of gold and $199,573,360 of silver. During the year the coinage amounted to $35,936,927.50 of gold and $28,835,470.15 of silver; the imports of United States coin were $8,112,265 of gold and $670,192 of silver. During the same period $374,129 of gold coin and $636,983 of silver coin were deposited at the mints for recoinage, and $4,802,454 of gold coin and $150,894 of silver coin were exported.

I have estimated that the amount of United States coin melted by manufacturers during the year was $2,500,000 of gold and $75,000 of silver.

The following table therefore shows the gain during the year:

United States coin.	Gold.	Silver.	Total.
Circulation June 30, 1882	$500, 882, 185	$199, 573, 360	$700, 455, 545
Year's coinage, less deposits for recoinage	35, 562, 798	28, 198, 541	63, 761, 339
Excess of imports over exports	3, 309, 811	519, 298	3, 829, 109
Total	539, 754, 794	228, 291, 199	768, 045, 993
Less amount used in the arts	2, 500, 000	75, 000	2, 575, 000
Circulation July 1, 1883	537, 254, 794	228, 216, 199	765, 470, 993

From the Treasurer's statement of the amount of coin in the Treasury and of gold and silver certificates outstanding, and from the reports made by national banks to the Comptroller of the Currency showing the amount of certificates held by them, it appears that the gold and silver coin of the country on the 1st of July, 1883, was owned as follows:

Belonging to-	Gold.	Silver.			Total United States gold and silver coins.
		Legal tender.	Subsidiary.	Total	
Treasury	*$82, 017, 125	*$39, 293, 351	$28, 486, 001	$67, 779, 352	*$149, 796, 477
National banks	†105, 024, 406	†7, 121, 130	‡3, 208, 858	10, 329, 988	†115, 354, 394
Other banks	†25, 000, 000	†100, 841, 418	49, 265, 441	150, 106, 859	†500, 320, 122
Private hands	†325, 213, 263				
Total	537, 254, 794	147, 255, 899	80, 960, 300	228, 216, 199	765, 470, 993

Less outstanding certificates. †Including Treasury certificates. ‡Estimated.

In the above table I have deducted from the stock in the Treasury and credited to the banks and the public to the amount of the certificates held by them, respectively, the coin represented by and required by law to be kept in the Treasury for the payment of outstanding gold and silver certificates.

From July 1 to October 1 there was an additional coinage, less recoinage, of $7,646,575 of gold, and $7,235,372 of silver. During the same period the coin circulation gained $236,330 of United States gold coin by import and lost $141,498 of silver coin by export. Making a proportionate estimate of the amount of coin melted for manufacturing purposes during the three months and deducting the same would make the circulation of United States coin on the 1st instant $544,512,699 of gold, and $235,291,323 of silver, a total of $779,804,022, as appears in the following table:

GAIN in COIN from JULY 1, *to OCTOBER* 1, 1883.

	Gold.	Silver.	Total.
Circulation July 1, 1883	$537, 254, 794	$228, 216, 199	$765, 470, 993
Coinage to October 1 (less recoinage)	7, 646, 575	7, 235, 372	14, 881, 947
Excess of imports over exports to October 1*	236, 330	.....	236, 330
Total	545, 137, 699	235, 451, 571	780, 589, 270
Less excess of exports over imports*	.....	141, 498	141, 498
Remainder	545, 137, 699	235, 310, 073	780, 447, 772
Less amount used in manufactures	625, 000	18, 750	643, 750
Circulation October 1, 1883	544, 512, 699	235, 291, 323	779, 804, 022

* All ports for July and August; only New York and San Francisco for September.

In addition to this amount of coin, the mints and assay offices held for coinage on October 1st, $61,683,816 of gold bullion and $5,107,911 of silver bullion, making the total amount of United States coin and bullion available for coinage $606,196,515 of gold and $240,399,234 of silver, or $846,595,749 of both gold and silver.

TOTAL UNITED STATES CIRCULATION AND ITS DISPOSITION.

The following table, compiled in this Bureau from the published statements prepared by the Comptroller of the Currency and the Treasurer of the United States, as to the holdings of the banks and Treasury, shows the character and condition of the circulation of the country on the 1st of July, 1883:

STATE of CIRCULATION JULY 1, 1883.

	In Treasury.	In national banks	In other banks and general circulation.	Total.
Gold bullion	$56, 254, 071	.....	.....	$56, 254, 071
Silver bullion	4, 482, 216	.....	.....	4, 482, 216
Gold coin	141, 824, 495	$72, 232, 816	$323, 197, 483	537, 254, 794
Silver dollars	111, 914, 019	4, 000, 000	31, 341, 880	147, 255, 899
Fractional silver coin	28, 486, 001	3, 208, 858	49, 265, 441	80, 960, 300
Gold certificates	22, 571, 270	32, 791, 590	27, 015, 780	82, 378, 640
Silver certificates	15, 996, 145	3, 121, 130	69, 499, 556	88, 616, 831
United States notes	36, 498, 839	73, 832, 458	236, 349, 719	346, 681, 016
National bank notes	8, 217, 062	31, 748, 004	316, 850, 444	356, 815, 510
Fractional currency	4, 657	456, 447	6, 539, 586	7, 000, 690
Total	426, 248, 775	221, 391, 303	1, 060, 059, 889	1, 707, 699, 967

No account has been taken of the small amounts of unredeemed legal-tender, demand, and interest-bearing notes, which cannot be considered in circulation at the present time.

Strictly speaking, the gold and silver bullion in the Treasury cannot be denominated circulation, but though not money, such bullion may be considered as a part of the Treasury metallic reserve, being held and in case of necessity immediately available for conversion into coin, and therefore is included in Table XXXIV in the appendix, showing the general circulation.

Comparing the foregoing table with a similar one in my last report, showing the state of circulation at the close of the preceding year, it will be seen:

1st. That the total circulation of gold coin has increased in the year $36,400,000, and of silver coin $28,500,000; the outstanding gold certificates increased about $55,000,000, silver certificates $18,000,000, a total of $73,000,000, while the total national bank note circulation diminished nearly $2,000,000.

2d. The Treasury owns, deducting outstanding certificates, $5,000,000 less gold coin and $7,000,000 more of silver coin, and $4,000,000 more of United States and national bank notes.

3d. The national banks have gained $17,500,000 in the total circulation held by them, and increased their stock of coin, including certificates, $1,000,000 in gold and $2,500,000 in silver, and gained $14,000,000 in paper.

4th. The paper and metallic circulation held by the public and the banks other than the national increased $40,000,000, gaining, including certificates, $40,000,000 in gold and $19,000,000 in silver, a total of $59,000,000 in coin, but losing $19,000,000 in United States and national bank notes.

From July 1 to October 1, 1883, there was a further net increase in the circulation of the United States, amounting to $22,897,856, as appears from the following statement:

STATE of TOTAL UNITED STATES CIRCULATION October 1, 1883.

[Amount held in the Treasury, taken from Treasurer's statement of September 29.]

	In Treasury.	In banks and general circulation.	Total.
Gold bullion	$61, 683, 816		$61, 683, 816
Silver bullion	5, 107, 911		5, 107, 911
Gold coin	144, 446, 726	$400, 065, 973	544, 512, 699
Silver dollars	114, 587, 372	39, 783, 527	154, 370, 899
Silver fractional coin	26, 750, 161	54, 170, 263	80, 920, 424
Gold certificates	27, 480, 300	55, 014, 940	82, 495, 240
Silver certificates	15, 568, 280	78, 921, 961	94, 490, 241
United States notes	37, 194, 420	309, 486, 596	346, 681, 016
National bank notes	6, 017, 710	347, 324, 961	353, 342, 671
Fractional currency	5, 803	6, 987, 103	6, 992, 906
Total	438, 842, 499	1, 291, 755, 324	1, 730, 597, 823

Assuming that the same amount of paper and specie respectively were in the national banks on the 1st of October as on the 22d of June, the comparative changes in the circulation held by the public and banks other than national from October 1, 1882, to October 1, 1883, have been as follows:

UNITED STATES CIRCULATION HELD by the PUBLIC and BANKS OTHER THAN NATIONAL.

Description.	October 1, 1882.	October 1, 1883.	Increase.	Decrease.
Gold coin	$320, 902, 688	$327, 833, 157	$6, 930, 469	.....
Silver dollars	30, 801, 231	35, 783, 527	4, 982, 296	.....
Fractional silver	49, 687, 535	50, 961, 405	1, 273, 870	.....
Gold certificates	313, 140	22, 223, 350	21, 910, 210	.....
Silver certificates	61, 397, 180	75, 800, 831	14, 403, 651	.....
United States notes	251, 419, 341	235, 654, 138	.....	$15, 765, 203
National bank notes	330, 104, 018	315, 576, 957	.....	14, 527, 061
Fractional currency	6, 623, 253	6, 530, 656	.....	92, 597
Total	1, 051, 248, 386	1, 070, 364, 021		

Net increase, $19,115,635.

THE COURSE OF PRICES IN THE UNITED STATES IN 1882–1883.

The tables showing the average prices of the principal domestic exports during the fiscal year ended June 30, 1883, and of leading commodities in the New York market for the calendar year 1882, in continuation of similar tables for previous years, have been prepared and accompany this report. The prices of domestic exports, as appear from the average values declared at the custom-house, have not, in the aggregate, materially varied from those of the previous year, if five of the less important articles, upon which the prices advanced 50 per cent. and over, are omitted.

Upon the basis of the previous year's prices of all the articles in the table, the average per cent. of advance or decline of the prices of the fiscal year 1883 would show a rise of 4 per cent. in general prices; but if the per cent. of advance or decline of each article is multiplied by its value exported, the mean decline would show a fall of 1.1 per cent. in general prices.

The average yearly prices of staple articles in the New York market during the calendar year 1882, compared with the prices of 1881, taken from the same source and in the same manner as described in my last report, show an advance in the average percentages of the prices of 1882 of 1.6 per cent. upon the prices of 1881, and 3.3 per cent. upon the average prices for fifty-six years prior to 1881.

For the purpose of comparing the course of prices for the same period in this country and Great Britain, a table has been prepared giving the prices, quantities, and values for the years 1881 and 1882, and the percentages of the prices of the latter year to those of the former, on nearly all the articles imported into the United Kingdom for those years of which the quantities and values are given in the published customs returns of that country. They show a great steadiness in prices and no large decline in the principal imports except cotton and petroleum, and no considerable advance except in hops. The mean of the total average advance or decline in the price of each article upon its price in the previous year was 1.6 per cent. advance.

MONETARY STATISTICS OF FOREIGN COUNTRIES.

Inquiries were addressed, as in former years, to the United States representatives abroad, in regard to monetary statistics and financial condition of the several countries to which they are accredited, and their responses and accompanying communications have enabled me to re-

vise and continue the tables of production, coinage, and circulation to later dates.

The replies received with extracts from late and valuable publications by distinguished statisticians are printed in the appendix,* and a summary of the more important information is herewith submitted.

GREAT BRITAIN AND COLONIES.

Great Britain and Ireland.—The United States minister to England, Mr. J. R. Lowell, transmitted under date of April 28 very complete statistics of the monetary affairs of that country, which were furnished to him by Lord Granville. From these it appears that in 1882 no gold was coined in Great Britain, but that silver coin was struck to the amount of £209,880.

The imports and exports of gold and silver coin and bullion were as follows:

Gold:	
Imports	£14,350,000
Exports	12,100,000
Silver:	
Imports	9,100,000
Exports	8,950,000

This shows a gain to the country during the year of £2,250,000 in gold, and £150,000 in silver.

Mr. Fremantle estimates that at the close of the year 1882 the gold coin in banks and in circulation was £120,761,000; silver coin, £19,144,000, and the paper money outstanding was as follows:

Of notes of the Bank of England	£25,553,000
Of notes of banks in England and Wales	3,468,000
Of notes of banks in Scotland	6,366,000
Of notes of banks in Ireland	8,334,000
Total paper	43,721,000

Mr. Ottomar Haupt, in his "Arbitrages et Parités," estimates the amount of gold, including bullion, from £120,000,000 to £130,000,000. Mr. Palgrave, in a late paper read by him before the Institute of Bankers at London, estimated the gold coin in circulation in the United Kingdom at £110,000,000, taking, according to the London Banker's Magazine, no account of the gold bullion held by the Bank of England, but apparently including its gold coin.

I have adopted Mr. Fremantle's estimate of the amount of gold coin in banks and circulation as including the bullion in the banks, which in their published returns is not distinguished from gold coin, and have inserted it in the table of general circulation, as the amount of gold in circulation in the United Kingdom.

The gold circulation in 1858 in the United Kingdom, according to the highest estimation for that period I have seen, was £90,000,000, which was the basis of the later estimate in 1876 of £122,368,000, published in the report of the committee on the depreciation of silver, and is the starting point in other estimates made by distinguished statisticians. The importation of gold coin and bullion into Great Britain and Ireland since the commencement of the year 1858 to the beginning of the year 1883 has exceeded the exports by £77,209,323, which sum added to £90,000,000 makes a total of £167,000,000. From this must be deducted the consumption in the arts and manufactures.

Mr. Jacob in 1831 ascertained the annual consumption of gold in the manufactures and arts in Great Britain and Ireland to be over

* The documents referred to, omitted for want of space, may be found in the separate volume of the Director's report.

£1,750,000, and Mr. Giffen concluded in 1872 that £2,000,000 yearly were consumed in the same way; while Mr. Soetbeer in 1880 made the net consumption, annually, of coin in Great Britain for similar purposes not less than £2,200,000. This would, upon Mr. Giffen's estimate of £2,000,000 consumption, leave £117,000,000 as the gold circulation in 1883, but upon Mr. Soetbeer's estimate of £2,200,000 consumption, leave only £112,000,000.

I have not been able to ascertain whether the estimate of £90,000,000 for 1858 included or omitted the gold in the Bank of England, in which latter case Mr. Fremantle's estimation would not much, if any, exceed the estimate based upon these figures.

A similar deduction from the estimated amount in 1876 of £122,000,000 gold coin and £14,000,000 gold bullion, of £2,000,000 for the excess of gold exports over imports, and of £14,000,000 for consumption from 1876 to 1883, would reduce the stock of gold in the United Kingdom to £120,000,000, and substantially confirm Mr. Fremantle's figures.

India.—The vice-consul-general at Calcutta, Mr. C. C. Bancroft, forwarded the reply of the secretary of the Indian Government, which shows that in 1882 the following coinage was executed:

	Gold.	Silver.
	Rupees.	*Rupees.*
Calcutta mint	360, 555	17, 004, 545
Bombay mint	.....	59, 125, 824
Total	360, 555	76, 130, 369

The imports and exports of gold and silver coin and bullion were:

	Imports.	Exports.
	Rupees.	*Rupees.*
Gold	54, 229, 500	1, 018, 304
Silver	105, 734, 888	8, 295, 043

There was no production of gold or silver.

It is difficult to estimate the amount of gold coin in existence as it does not circulate, silver being the commercial medium. At the close of 1882 the Government treasury held about 185,000,000 rupees in silver, the banks 20,000,000.

There were also 161,614,315 rupees in Government currency notes in circulation on the 31st of December, 1882.

The dispatch roughly estimates the silver circulation of India at 1,295,000,000 rupees. I have, however, retained in the table of the circulation of the world the estimate of circulation for India made in former reports, adding the subsequent coinage, less the recoinage and estimated consumption in ornamentation.

In 1835, a coinage of new rupees worth from $4\frac{1}{2}$ to $6\frac{2}{3}$ per cent. less than the silver rupees previously in circulation was commenced, and in the subsequent forty-six years, up to March 31, 1882, their coinage was reported at £260,000,000, of which about £24,000,000 had been recoined from old silver coins; of the latter a considerable amount must still be in existence, if not in circulation, for Mr. Fremantle in his mint report, states that at the Bombay mint in the years 1879 and 1880, £1,120,000 in native coins, principally Baroda rupees, were received for recoinage. Deducting the value of the silver recoined during the period, the re-

mainder amounting to £236,000,000, were coined from imported bullion and old silver in the form of ornaments.

Colonel Henry Hyde, the master of the Calcutta mint, stated to the committee on the depreciation of silver that he estimated the circulation in British India in 1868–9 to be £166,000,000, assuming that one per cent. each year of the total coinage, from 1835 up to that time, had been converted into ornaments. Adding the yearly coinage to this sum, and subtracting annually one per cent. of the amount, the silver coin in circulation in that country in 1882 would be £217,000,000. A reduction of one per cent. gives over ten millions of dollars as an annual appropriation of coin merely for purposes of ornament, besides the consumption of considerable imported bullion, which during the period has exceeded the coinage less recoinage.

And this would seem to be a sufficient yearly deduction from the circulation for this purpose, especially when it is remembered that, according to Mr. J. T. Mackenzie, the old sicca rupees, which were coined prior to 1808, being of purer silver, were in great demand for making ornaments, as they could be manufactured better than the new rupees. This estimation gives for the 252,541,000 of inhabitants of India, including the native states, a per capita of only $4.18.

Australasia.—A comprehensive communication covering the financial affairs of Australia, New Zealand, and Tasmania, was received from Mr. O. M. Spencer, consul-general at Melbourne. During 1882 the following coinages of gold were made at the colonial branches of the royal mint: At Melbourne £2,519,000, and at Sydney £1,324,000, a total of £3,843,000=$18,701,960. Silver coin is supplied to the colonies from England.

The imports and exports of gold and silver coin and bullion were as follows:

	Gold.		Silver.	
	£.	*Dollars.*	£.	*Dollars.*
Imports	2,441,717	11,882,616	277,729	1,351,568
Exports	7,906,866	38,478,763	70,474	342,962

During the year the production of the mines amounted to gold £5,947,440, or $28,943,317; and silver, including that separated from gold at the mints, £21,140, or $102,878.

The bank statements for the quarter ended December 31, 1882, show the following amounts of specie held by them and of notes in circulation:

Gold and silver coin	£10,014,967	$48,737,837
Gold and silver bullion	740,838	3,605,288
Notes in circulation	5,344,852	26,010,722

From 4 to 5 per cent. of the coin held by the banks was silver.

Messrs. Charles Kahlo, United States consul at Sydney, and G. W. Griffin, at Auckland, furnish information.

Cape Town.—From this colony Mr. James W. Siler, United States consul, writes that the following amounts of specie were imported and exported:

	Imported.	Exported.
Gold coin	£265,131	£51,214
Gold bullion	98	.....
Silver coin	22,516	3,644
Silver bullion	4	.....

The metallic circulation of the colony is placed as follows:

In the treasury	None.
In banks	£1,717,126
In active circulation	5,539,338

The paper circulation consists of bank notes of the value of £942,208.

Newfoundland.—Thomas N. Molloy, our consul at Saint John's, states that $20,000 of gold coin and bullion and $80,000 of silver were imported. At the end of the year 1882 there was—

	Gold.	Silver.
In the treasury	$400,000	$80,000
In banks	40,000 }	200,000
In circulation	40,000 }	

The paper circulation amounted to $100,000.

New Providence.—The consul at Nassau states that the coin in circulation is mostly British and United States gold and silver. From the latter country, $21,900 of gold coin were imported and $2,228 of mixed coin exported to the United States and Great Britain. The banks held at the close of the year, $58,782 of gold and $18,337 of silver. The total amount of coin in the colony does not exceed $150,000.

FRANCE.

The United States minister, Hon. Levi P. Morton, furnishes the following information:

The gold coinage of 1882 amounted to 3,742,000 francs in 100 franc pieces and the silver coinage to 1,159,859.50 in 50 centime pieces.

The imports and exports were:

	Imports.	Exports.
	Francs.	*Francs.*
Gold coin	254,537,942	176,195,702
Gold bullion	30,724,474	15,870,148
Silver coin	92,133,887	131,419,705
Silver bullion	33,860,531	25,874,227

At the close of the year the Bank of France had on hand:

	Francs.
Gold	964,481,335 16
Silver	1,091,275,662 97
Total	2,055,756,998 13

This includes the circulation belonging to the treasury, which is not distinguished from the cash belonging to the bank.

The outstanding paper currency of the Bank of France, which alone is authorized to issue paper currency, amounted to 2,790,357,475 francs.

For the amount of gold in circulation in France, I have added to my estimate in last year's report of $875,000,000, the gain by import for 1881 and 1882, $20,000,000, and deducted the estimated amount used in the arts $22,000,000, leaving a net loss of $2,000,000, and have placed the circulation of gold at $873,000,000.

For full legal tender silver I have deducted from my estimate of $545,000,000 the net loss by export of silver coin for 1881 and 1882, and have reduced the same to $540,000,000.

GUADELOUPE.

Charles Bartlett, esq., consul at Guadeloupe, under date of June 22, 1883, writes that during 1882 there was imported 29,747 francs' worth of Spanish doubloons and 870,000 francs of silver coin.

The specie circulation at the close of the year is estimated to have been:

	Gold.	Silver.
	Francs.	*Francs.*
In the treasury	262, 220	694, 885
In the bank	1, 709, 398	260, 625

There is no gold coin in active circulation; the amount of silver coin is estimated at 500,000 francs.

The paper circulation was 5,003,885 francs.

ALGIERS.

Mr. Alexander Jourdan, United States consul at Algiers, states that during 1882 the imports and exports of coin and bullion were:

	Imports.	Exports.
	Francs.	*Francs.*
Gold	3, 935, 384	.....
Silver	5, 800, 000	24, 700

The circulation of the country is estimated as follows:

	In treasury.	In banks.	In circulation.
	Francs.	*Francs.*	*Francs.*
Gold coin	186, 000	18, 000, 000	30, 000, 000
Silver coin	576, 000	10, 000, 000	20, 000, 000
Silver bullion	70, 000	1, 500, 000	2, 000, 000

The paper currency amounted to 64,000,000 francs, of which 58,000,000 was the issue of the Bank of Algiers.

GERMANY.

Hon. A. A. Sargent, United States minister to Germany, forwarded, under date of May 30, 1883, a memorandum, furnished by Dr. Busch, from which it appears that the coinage for 1882 amounted to 13,307,080 marks in gold and 26,920,828 marks in silver. The imports and exports were:

	Imports.	Exports.
	Kilograms.	*Kilograms.*
Gold coin	9, 935	12, 042
Gold bullion	1, 342	3, 213
Silver coin	9, 904	10, 341
Silver bullion	33, 404	84, 679

The mines of Germany produced of gold 1,051,000 marks and of silver 32,763,000 marks. At the end of the year the Imperial Bank and the German banks held in German and foreign gold coins and in gold bars 642,391,000 marks. The paper circulation was:

	Marks.
In Imperial treasury-notes	148, 504, 890
In bank-notes	1, 033, 569, 000

AUSTRIA-HUNGARY.

Mr. Alphonso Taft, United States minister to Austria, forwards, under date of November 16, 1882, a communication from Count Hoyos, relative to monetary statistics of Hungary for the year 1881.

The coinage of the royal mint at Kremnitz amounted to 2,548,725.75 florins in gold and 15,494,763 florins in silver.

During the same year the imports and exports of coin and bullion were:

	Imports.	Exports.
	Kilograms.	*Kilograms.*
Of gold coin	13, 603	1, 440
Of gold bullion	547	173
Of silver coin	30, 549	2, 908
Of silver bullion	126, 725	1, 050

The mines of Hungary produced during 1881, 1,563.9023 kilograms of gold and 17,583.0598 kilograms of silver. At the close of 1881 the Government held of gold 539,810 florins, and of silver 1,500,387 florins.

The bullion supply of the Austro-Hungarian Bank on the 31st December, 1881, amounted to 68,725,532 florins of gold and 122,130,826 florins of silver.

SWEDEN AND NORWAY.

From Mr. John L. Stevens, our minister to Sweden and Norway, has been received important statistics concerning the coinage, import, &c., of the precious metals in that united kingdom for the year 1881.

In Sweden the coinage amounted to 1,270,000 crowns of gold and 1,177,261 crowns of silver.

The imports and exports were:

	Imports.	Exports.
	Kilograms.	*Kilograms.*
Gold coin	2, 130	483
Gold bullion	226	.....
Silver coin	1, 971	744
Silver bullion	841	3

The mines produced 1 kilogram of gold and 1,176 kilograms of silver.

The circulation at the close of the year was:

	Gold.	Silver.
	Crowns.	*Crowns.*
In treasury and banks	20, 058, 000	4, 159, 046
In circulation	5, 500, 000	11, 000, 000

The paper circulation amounted to ..... 86, 730 088 crowns.

In Norway no gold was coined in 1881. The coinage of silver amounted to 235,810 crowns. The imports of gold and silver amounted to 257,000 crowns and the exports to 932,200 crowns. Only one silver mine was worked, the yield of which was 4,812 kilograms.

The Bank of Norway held, at the close of 1881, 21,362,000 crowns of coin and bullion, of which about 150,000 crowns was silver.

The treasury held 839,000 crowns of silver coin, and there were about 4,000,000 crowns of silver in circulation, besides paper of the banks of Norway to the amount of 37,654,000 crowns.

TURKEY.

Under date of September 7, 1883, Mr. Lew Wallace, the minister to Turkey, states that the coinage of gold in 1882 amounted to 67,274,000 piasters, equal to $2,957,365. There was no coinage of silver.

The mines of Turkey produced during the last two years, 1881 and 1882, 1,210,625 drams of silver and 5,371 drams of gold.

The circulation of Turkey is placed at 9,000,000 Turkish pounds of gold, 8,000,000 of silver, 1,800,000 of other coin, and 1,200,000 of paper.

ROUMANIA.

From Roumania the United States minister, Mr. Eugene Schuyler, states, under date of October 27, 1882, that Roumania coined no gold in 1881, and that the coinage of silver amounted to 24,600,000 francs, for which 22,483 kilograms were imported.

At the end of 1881 there was:

	Gold.	Silver.
	Francs.	*Francs.*
In the treasury	161,396.90	286,234.00
In national banks	685,367.95	19,568,035.14
In circulation	.....	39,145,730.86
Total	846,764.85	59,000,000.00

Of the silver circulation it is estimated that 29,000,000 francs are in 5-franc pieces and 30,000,000 francs in smaller denominations. The paper circulation consists of 12,091,730 francs in treasury notes and 58,498,790 francs in national-bank notes.

MADEIRA ISLANDS.

Mr. L. Du Pont Syle, consul at Funchal, states that the metallic circulation in the treasury, banks, and active circulation is gold, $648,000, silver, $864,000.

TENERIFFE.

The vice-consul, Mr. Hugh H. Hamilton, reports, under date of May 2, 1883, that the treasury held $312,742 in gold and $664,578 in silver.

JAPAN.

From this empire Mr. John A. Bingham, United States minister, forwards, under date of September 9, 1882, interesting statistics regarding the monetary affairs.

The amount of coin in the country on December 31, 1881, was as follows:

	Gold.	Silver.
	Yen.	*Yen.*
In treasury	5,172,485	5,418,719
In banks	1,470,544	1,265,735
In circulation	86,491,311	39,649,517

The treasury held also 30,379 ounces of gold bullion and 117,321 ounces of silver bullion. At the same date the paper circulation was 105,881,294 yen.

The production of the mines is given for the fiscal year ended June 30, 1880, and amounted to 6,066 ounces of gold and 155,418 ounces of silver.

During the calendar year 1881 there was imported and exported—

	Imports.	Exports.
Gold bullion ... yen		13,097
Gold coin ... do		2,021,035
Silver bullion ... ounces	917,195	4,855
Silver coin ... yen	797,694	5,238,051

The coinage for that year amounted to 747,115 yen of gold and 2,927,995 yen of silver.

MOROCCO.

From Tangier Mr. Felix A. Matthews, the United States consul, reports that no money was coined in Morocco in 1882. The import of gold in coin and bullion was $200,000, and the export $1,280,460. No mines are operated in the country.

MEXICO.

The United States minister to Mexico, Mr. P. H. Morgan, sends, under date of June 28, 1883, very full and complete statistics regarding the finances of that country.

During 1882 the coinage amounted to $452,590 in gold and $25,146,260 in silver.

There was no import of gold nor silver; the export amounted to $1,241,419 of gold and $15,822,348 of silver.

The production of the mines of Mexico is estimated from mint and custom-house returns to have been $936,223 in gold and $29,237,798 in silver.

These amounts do not represent the total production, as considerable is held by private individuals, and also used for manufacturing purposes.

On the 30th of June, 1882, the treasury held no gold and $97,877 of silver, and the National Bank $4,306,495.

National Bank paper to the amount of $2,062,520 was in circulation.

CUBA.

The consul-general of the United States at Havana, Adam Badeau, esq., reports that the imports and exports of gold and silver in Cuba were as follows:

	Imports.	Exports.
Gold coin and bullion	$2,558,099	$3,061,300
Silver coin and bullion	1,255,823	458,795

At the end of the year 1882 the metallic circulation was held as follows:

In the treasury	$3,141,215
In the banks	11,040,028
In circulation	14,000,000

The total paper circulation amounted to $44,862,543.

CURAÇOA.

Mr. Almont Barnes, United States consul to this island, states that the colonial paper currency was 148,700 francs.

VENEZUELA.

From Venezuela, Mr. Jehu Baker, our minister at Caracas, furnishes a report on Venezuelan finances for 1881, from which it appears that there was a gold production of 8,000 ounces.

Bullion was exported amounting to 8,236,304 bolivars, which shows an increase over that exported in 1880 of 793,975 bolivars.

No statistics of the amount of money in the country were attainable.

DUTCH GUIANA.

Mr. Henry Barnett, vice-consul at Paramaribo, forwards, under date of August 1, 1883, a dispatch relative to the monetary condition of this colony.

The imports of silver coin were $32,000, and the exports $6,000. The mines produced $320,000.

At the close of 1882, the Bank of Surinam, which is the sole bank in the country, held $60,000 in gold, and had outstanding $379,292 in paper.

URUGUAY.

From Montevideo the United States consul, Mr. R. L. Russell, reports that at the end of the year 1882 the banks held $4,601,000 in coin, which was chiefly gold. The paper circulation consisted of $3,900,000 of bank notes and $2,086,000 of national currency.

MONETARY STATISTICS OF THE WORLD.

For convenient reference the statistical information contained in the foregoing summary and attainable from other reliable sources has been tabulated and accompanies this report, giving the production, coinage, and consumption of gold and silver and the metallic and paper circulation of all the principal countries in the world.

THE PRODUCTION OF GOLD AND SILVER IN THE WORLD.

The production of the precious metals has been revised for the years 1880 and 1881, and the additional year 1882 added, and is given by producing countries, as will be seen from the table in the appendix.

The production of twenty countries is estimated from official reports and other published information to have been for the calendar year 1882, of gold, 155,226 kilograms, valued at $103,161,532, and of silver, 2,633,860 kilograms, amounting, at the coining rate of the silver dollar, to $109,446,586, showing a decrease from the corrected estimate of 1881 of about $4,000,000 in gold and an increase of about $6,000,000 in silver.

As to two of the foreign countries, from which, together with the United States, is obtained the greater part of the annual yield of gold, namely, Australia and Russia, the figures for Australia for 1880 and 1882 are taken from official information contained in my reports, and I have carefully revised the estimate of the production of that country for 1881.

From official sources the production of gold of Victoria and New South Wales for that year is given as 1,007,773 ounces, to which I have added the mean of the production of Queensland, Tasmania, New Zealand, and South Australia from official sources for 1880 and 1882, giving as the production of those four provinces the sum of 477,000 ounces, making a total production for Australia for 1881 of 1,484,773 ounces, valued at $30,690,000.

With reference to the production of the mines of Russia, I have no information later than for the calendar year 1879, and I have therefore been obliged to estimate the production for each of the three years embraced in the table as the same as for 1879.

With reference to Mexico, which next to the United States is the largest producer of silver, its production for 1882 is from official information accompanying this report, and for 1881 I have taken as the production of that country the bullion deposited at the mints and exported as given by official papers.

The production of Bolivia for 1882, for lack of any better information is given as the same as for 1881, which was from official sources.

THE WORLD'S COINAGE.

In the appendix will be found a table showing the coinages of twenty-four countries for the calendar years 1880, 1881, and 1882, as far as they could be ascertained.

Of a total for 1882 of $99,906,986 of gold the United States coined $65,887,685, and of a total coinage of $107,997,952 of silver it coined $27,972,035, greater by about $2,800,000 than that of Mexico, and larger than that of any other country in the world except India, which exceeded it by about $1,300,000.

PAPER AND SPECIE CIRCULATION OF THE PRINCIPAL COUNTRIES OF THE WORLD.

The tables which have been heretofore published in my reports giving the paper and metallic circulation of the principal countries of the world, compiled as far as possible from official dispatches and reliable data, have been corrected and enlarged to as late a date as possible, and the number of countries embraced has been increased to thirty-eight.

The total paper circulation of these countries, embracing the issue of both Government and bank notes, amounts to $3,832,920,903, and the gold and silver circulation, the latter divided as far as possible into full legal tender and limited tender, amount to $3,333,433,000 gold coin, $2,712,226,000 silver coin, a total, including the coin in banks and treasuries, of $6,045,659,000.

Following will be found a table showing only the paper circulation and the amount of coin and bullion in national treasuries and banks, from which it would appear that there were in the treasuries and banks of the same countries, as far as known, gold and silver coin and bullion amounting to $1,839,833,440.

From these tables an additional table has been prepared, and is appended, in which the amount of coin and bullion in the national treas-

uries and banks has been deducted from the total specie and paper circulation shown by the first table, so as to show the amount of paper and specie in active circulation in the countries named, which amounts to $8,038,746,463. A *per capita* of the circulation of each country is also given.

These tables have been prepared with care after an examination of the official reports and best authorities accessible, and though not considered as absolutely correct, may be regarded as a probable approximate statement for each country of the amount, character, and disposition of its circulation.

CONCLUSION.

Besides the current work incident to the supervision and direction of the business and operations of the mints and assay offices, the examination and comparison of their daily reports and monthly and quarterly accounts, and the testing of the accuracy of their coinage in the assay laboratory, a large amount of labor has been performed in the collection of information for publication and general use in regard to the supplies of gold and silver, of their coinage, consumption, and circulation in the United States and in the world.

In the discharge of official duties and in the preparation of material for the annual and special reports emanating from this Bureau I gratefully acknowledge the valuable assistance, skill, industry, and faithfulness of the clerks in my office, as well as of the officers and clerks in the various mints and assay offices.

I am, very respectfully,

HORATIO C. BURCHARD,
Director.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

APPENDIX.

II.—*DEPOSITS and PURCHASES of GOLD and SILVER BULLION during the fiscal year ended June 30, 1883.*

Description.	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
GOLD.											
United States bullion (domestic production)	$216,315 68	$21,517,906 06	$1,472,624 32	$984,359 89	$9,363 69	$7,393,872 20	$168,274 35	$611,025 86	$103,417 15	$4,483 18	$32,481,642 38
United States coin	190,735 95	3,647 11	.....	.....	12,151 18	167,495 55	.....	.....	64 65	34 79	374,129 23
Foreign bullion	62,666 10	2,483,551 94	.....	.....	13,195 07	2,167,637 21	.....	.....	.....	92 90	4,727,143 22
Foreign coin	26,484 97	2,329,807 78	177 84	.....	41,193 56	4,508,374 79	.....	.....	39 02	5 84	6,906,083 80
Jewelers' bars, old plate, &c.	652,798 96	19,874 14	.....	1,050 60	37,309 04	1,124,712 60	.....	175 09	1,068 22	21,118 77	1,858,107 42
Total	1,149,001 66	26,354,787 03	1,472,802 16	985,410 49	113,212 54	15,362,092 35	168,274 35	611,200 95	104,589 04	25,735 48	46,347,106 05
Redeposits { Fine bars	415 91	.....	.....	.....	3,890 34	1,194,329 23	.....	.....	.....	.....	1,198,635 48
Redeposits { Unparted bars	989,602 92	144,435 35	.....	3,274 38	.....	459,639 98	334 32	2,353 21	177 47	.....	1,599,817 63
Total gold received and operated upon	2,139,020 49	26,499,222 38	1,472,802 16	988,684 87	117,102 88	17,016,061 56	168,608 67	613,554 16	104,766 51	25,735 48	49,145,559 16
SILVER.											
United States bullion (domestic production)	10,868,745 81	7,211,371 87	1,276,182 28	9,930 54	7,593,253 53	5,753,187,85	2,594 49	37,549 39	687 90	4,984 02	32,758,487 68
United States coin	621,685 55	3,843 45	67 84	.....	9,361 78	1,633 66	.....	.....	98 72	292 66	636,983 66
Foreign bullion	864 90	1,402,394 17	.....	.....	26,067 90	399,852 66	.....	.....	.....	13 71	1,829,193 34
Foreign coin	237,565 58	22,124 00	16 99	.....	879,216 69	127,627 67	.....	.....	54 65	151 51	1,266,757 09
Jewelers' bars, old plate, &c.	100,804 51	3,547 04	.....	.....	21,878 06	250,493 06	.....	3 06	77 86	1,609 29	378,412 88
Total	11,829,666 35	8,643,280 53	1,276,267 11	9,930 54	8,529,777 96	6,532,794 90	2,594 49	37,552 45	919 13	7,051 19	36,869,834 65
Redeposits { Fine bars	1,340,248 80	183,822 98	17,131 66	.....	129,685 83	19,037 03	.....	.....	.....	.....	1,689,926 30
Redeposits { Unparted bars	10,135 17	1,814 85	.....	.....	.....	40,825 57	7 06	50 20	1 09	.....	52,833 94
Total silver received and operated upon	13,180,050 32	8,828,918 36	1,293,398 77	9,930 54	8,659,463 79	6,592,657 50	2,601 55	37,602 65	920 22	7,051 19	38,612,594 89
Gold and silver deposits and purchases	12,978,668 01	34,998,067 56	2,749,069 27	995,341 03	8,642,990 50	21,894,887 25	170,868,84	648,753 40	105,508 17	32,786 67	83,216,940 70
Redeposits { Gold	990,018 83	144,435 35	.....	3,274 38	3,890 34	1,653,969 21	334 32	2,353 21	177 47	.....	2,798,453 11
Redeposits { Silver	1,350,383 97	185,637 83	17,131 66	.....	129,685 83	59,862 60	7 06	50 20	1 09	.....	1,742,760 24
Total gold and silver received and operated upon	15,319,070 81	35,328,140 74	2,766,200 93	998,615 41	8,776,566 67	23,608,719 06	171,210 22	651,156 81	105,686 73	32,786 67	87,758,154 05

II.—*DEPOSITS of GOLD of DOMESTIC PRODUCTION during the fiscal year ended June* 30, 1883.

Locality.	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
Alabama	$26 77					$817 08					$843 85
Alaska		$41, 838 44									41, 838 44
Arizona	981 10	228, 117 86				13, 638 99					242, 737 95
California	1, 747 07	6, 596, 152 15	$69, 211 63			21, 868 57				$250 42	6, 689, 229 84
Colorado	4, 783 00	100 15		$984, 359 89		1, 572, 417 15				3, 314 38	2, 564, 974 57
Dakota	75, 542 81					3, 158, 131 26					3, 233, 674 07
Georgia	9, 613 70					77, 887 93			$32, 954 71		120, 456 34
Idaho	9, 082 99	398, 058 25				72, 411 11	$128, 083 74				607, 636 09
Maine	75 83										75 83
Maryland	512 24										512 24
Michigan						13 56					13 56
Montana	966 44	30, 868 45	3, 385 82		$9, 363 69	813, 857 44	354 55	$611, 025 86		740 15	1, 470, 562 40
Nevada	36 97	400, 804 87	1, 400, 026 87			206, 233 67				15 05	2, 007, 117 43
New Mexico	25, 923 48	1, 330 14				67, 986 46				163 18	95, 403 26
North Carolina	45, 512 87					7, 251 09			41, 679 59		94, 443 55
Oregon		535, 314 62				1, 123 29	39, 836 06				576, 273 97
South Carolina	4, 680 89								28, 782 85		33, 463 74
Tennessee	271 33					287 59					558 92
Utah	2, 240 99	38, 493 63				33, 867 85					74, 602 47
Virginia	2, 843 22					10, 381 10					13, 224 32
Washington Territory		26, 492 04				115 29					26, 607 33
Wyoming	1, 501 62					401 71					1, 903 33
Refined gold		13, 117, 892 65				1, 335, 181 06					14, 453, 073 71
Other sources	29, 972 36	102, 442 81									132, 415 17
Total gold	216, 315 68	21, 517, 906 06	1, 472, 624 32	984, 359 89	9, 363 69	7, 393, 872 20	168, 274 35	611, 025 86	103, 417 15	4, 483 18	32, 481, 642 38

III.—*DEPOSITS of SILVER of DOMESTIC PRODUCTION during the fiscal year ended June 30, 1883.*

Locality.	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
Alabama						$6 15					$6 15
Alaska		$365 51									365 51
Arizona	$12 57	1,897,543 53				207,323 77					2,104,879 87
California	24 84	464,577 18	$26,046 73			1,604 80				$3 42	492,256 97
Colorado	6,049 60	1 22		$9,930 54		436,812 09				4,954 46	457,747 91
Dakota	613 42					108,361 92					108,975 34
Georgia	38 18					435 81			$176 33		650 32
Idaho	93,877 35	41,295 44				57,643 94	$1,974 67				194,791 40
Maine	62										62
Maryland	59										59
Michigan (Lake Superior)	11,856 96					15,651 83					27,508 79
Montana	667 24	122,980 48				1,296,139 13	5 44	$37,549 39		24 52	1,457,366 20
Nevada	1,018 47	3,139,205 98	1,250,135 55			40,144 42				87	4,430,505 29
New Mexico	1,323,189 11	54 24				328,716 05				75	1,651,960 15
North Carolina	360 52					86 31			341 52		788 35
Oregon		5,313 38				156 28	614 38				6,084 04
South Carolina	112 41								170 05		282 46
Tennessee	1 55					1 07					2 62
Utah	29,139 09	632,834 42				1,949,535 47					2,611,508 98
Virginia	16 31					65 84					82 15
Washington Territory		352 04				2 51					354 55
Wyoming	8 00					3 83					11 83
Refined silver	9,400,472 05	268,570 31			$7,593,253 53	1,310,496 63					18,572,792 52
Other sources	1,286 93	638,278 14									639,565 07
Total silver	10,868,745 81	7,211,371 87	1,276,182 28	9,930 54	7,593,253 53	5,753,187 85	2,594 49	37,549 39	687 90	4,984 02	32,758,487 68

IV.—*COINAGE EXECUTED during the fiscal year ended June 30, 1883.*

Denomination.	Philadelphia.		San Francisco.		Carson.		New Orleans.		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.										
Double-eagles	645	$12,900 00	1,319,000	$26,380,000 00	56,661	$1,133,220 00	.....	.....	1,376,306	$27,526,120 00
Eagles	612,115	6,121,150 00	38,000	380,000 00	6,764	67,640 00	4,300	$43,000 00	661,179	6,611,790 00
Half-eagles	314,455	1,572,275 00	.....	.....	40,617	203,085 00	.....	.....	355,072	1,775,360 00
Three dollars	1,555	4,665 00	.....	.....	.....	.....	.....	.....	1,555	4,665 00
Quarter-eagles	4,055	10,137 50	.....	.....	.....	.....	.....	.....	4,055	10,137 50
Dollars	8,855	8,855 00	.....	.....	.....	.....	.....	.....	8,855	8,855 00
Total gold	941,680	7,729,982 50	1,357,000	26,760,000 00	104,042	1,403,945 00	4,300	43,000 00	2,407,022	35,936,927 50
SILVER.										
Dollars	11,601,119	11,601,119 00	7,350,000	7,350,000 00	1,120,000	1,120,000 00	8,040,000	8,040,000 00	28,111,119	28,111,119 00
Half-dollars	5,519	2,759 50	.....	.....	.....	.....	.....	.....	5,519	2,759 50
Quarter-dollars	16,319	4,079 75	.....	.....	.....	.....	.....	.....	16,319	4,079 75
Dimes	7,175,119	717,511 90	.....	.....	.....	.....	.....	.....	7,175,119	717,511 90
Total silver	18,798,076	12,325,470 15	7,350,000	7,350,000 00	1,120,000	1,120,000 00	8,040,000	8,040,000 00	35,308,076	28,835,470 15
MINOR.										
Five cents	20,455,488	1,022,774 40	.....	.....	.....	.....	.....	.....	20,455,488	1,022,774 40
Three cents	28,619	858 57	.....	.....	.....	.....	.....	.....	28,619	858 57
One cent	40,467,419	404,674 19	.....	.....	.....	.....	.....	.....	40,467,400	404,674 19
Total minor	60,951,526	1,428,307 16	.....	.....	.....	.....	.....	.....	60,951,526	1,428,307 16
Total coinage	80,691,282	21,483,759 81	8,707,000	34,110,000 00	1,224,042	2,523,945 00	8,044,300	8,083,000 00	98,666,624	66,200,704 81

V.—*COINAGE EXECUTED during the calendar year ended December* 31, 1882.

Denomination.	Philadelphia.		San Francisco.		Carson.		New Orleans.		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.										
Double-eagles	630	$12,600	1,125,000	$22,500,000	31,140	$782,800	.....	.....	1,164,770	$23,295,400
Eagles	2,324,480	23,244,800	132,000	1,320,000	6,764	67,640	10,820	$108,200	2,474,064	24,740,640
Half-eagles	2,514,560	12,572,800	969,000	4,845,000	82,817	414,085	.....	.....	3,566,377	17,831,885
Three dollars	1,540	4,620	.....	.....	.....	.....	.....	.....	1,540	4,620
Quarter-eagles	4,040	10,100	.....	.....	.....	.....	.....	.....	4,040	10,100
Dollars	5,040	5,040	.....	.....	.....	.....	.....	.....	5,040	5,040
Total gold	4,850,290	35,849,960	2,226,000	28,665,000	128,721	1,264,525	10,820	108,200	7,215,831	65,887,685
SILVER.										
Dollars	11,101,100	11,101,100	9,250,000	9,250,000	1,133,000	1,133,000	6,090,000	6,090,000	27,574,100	27,574,100
Half-dollars	5,500	2,750	.....	.....	.....	.....	.....	.....	5,500	2,750
Quarter-dollars	16,300	4,075	.....	.....	.....	.....	.....	.....	16,300	4,075
Dimes	3,911,100	391,110	.....	.....	.....	.....	.....	.....	3,911,100	391,100
Total silver	15,034,000	11,499,035	9,250,000	9,250,000	1,133,000	1,133,000	6,090,000	6,090,000	31,507,000	27,972,035
MINOR.										
Five cents	11,476,600	573,830	.....	.....	.....	.....	.....	.....	11,476,600	573,830
Three cents	25,300	759	.....	.....	.....	.....	.....	.....	25,300	759
One cent	38,581,100	385,811	.....	.....	.....	.....	.....	.....	38,581,100	385,811
Total minor	50,083,000	960,400	.....	.....	.....	.....	.....	.....	50,083,000	960,400
Total coinage	69,967,290	48,309,395	11,476,000	37,915,000	1,261,721	2,397,525	6,100,820	6,198,200	88,805,831	94,820,120

VI.—*STATEMENT of EARNINGS and EXPENDITURES of the UNITED STATES MINTS and ASSAY OFFICES for the fiscal year ended June 30, 1883.*

EARNINGS.

	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	New Orleans.	Carson.	Denver.	New York.	Boisé.	Charlotte.	Helena.	Saint Louis.	
Parting and refining charges	$13,479 30	$143,951 53	$370 22	$22,789 01		$98,434 86					$279,024 92
Melting, alloy, and bar charges	1,751 93	4,129 37	1,210 12	245 59		3,089 10					10,426 11
Melting, assaying, and stamping charges					$1,259 74		$213 91	$183 27	$713 60	$44 33	2,414 85
Profits on standard silver dollars coined	1,518,226 71	965,117 84	1,071,563 93	146,423 30							3,701,331 78
Profits on subsidiary silver coined	9,160 24										9,160 24
Profits on the manufacture of minor coins	1,128,329 82										1,128,329 82
Profits on medals and proof coins	2,911 20										2,911 20
Amount received from assays of ores	308 00	168 00	99 00	135 00	333 00	556 00	262 00	287 20	1,102 50	264 00	3,514 70
Grains, fluxes, and sweepings	1,684 96	884 44	56 18	946 27	959 61	7,835 23		25 82	323 83	69 75	12,786 09
Melter and refiner's surplus bullion	4,542 81	16,491 11				30,217 33					51,251 25
Gains on bullion shipped to the mint	508 84				824 57			273 15		36 24	1,642 80
Proceeds of sale of old material	644 12	2,787 79	1 15	5 91							3,438 97
Profits on leady melts sold						98 22					98 22
Refunded by Adams Express Company for overcharge in bills for shipping silver dollars	9,178 81										9,178 81
Total	2,690,726 74	1,133,530 08	1,073,300 60	170,545 08	3,376 92	140,230 74	475 91	769 44	2,139 93	414 32	5,215,509 76

EXPENDITURES.

Salaries of officers and clerks	40,830 64	40,982 77	29,483 42	28,979 22	10,950 00	38,239 47	2,997 12	2,750 00	7,759 93	3,500 00	206,472 57
Wages of workmen	354,851 08	247,602 50	84,567 10	69,669 78	11,145 25	23,539 25	4,020 00	345 30	10,079 98	1,382 50	807,202 74
Contingent expenses, not including wastage and loss on sweeps	143,885 10	61,076 07	45,534 07	27,756 40	5,918 99	9,796 18	980 00	1,105 50	7,495 75	489 53	304,037 59
Parting and refining expenses, not including wastage and loss on sweeps	8,358 20	137,324 87		15,359 10		81,996 06					243,038 23
Expenses of distributing silver dollars	37,440 19	15,004 87	18,704 66	2,039 75							73,189 47
Wastage of the operative officers	5,372 93	19,476 98	2,371 26	2,863 64							30,084 81
Loss on sale of sweeps	4,042 86	6,102 90	2,464 06			4,364 47					16,974 29
Expenses of distributing minor coins	28,512 54										28,512 54
Loss on bullion shipped to the mint									213 96		213 96
Minor coinage metal wasted	16,558 96										16,558 96
Total	639,852 50	527,570 96	183,124 57	146,667 89	28,014 24	157,935 43	7,997 12	4,200 80	25,549 62	5,372 03	1,726,285 16

VII.—*BARS MANUFACTURED during the fiscal year ended June* 30, 1883.

Description.	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
GOLD.											
Fine bars	$381,508 84					$11,678,319 07					$12,059,827 91
Standard bars						787,543 24					787,543 24
Unparted bars				$988,684 87			$168,608 67	$613,554 16	$104,766 51	$25,735 48	1,901,349 69
Sterling bars						1,325,191 05					1,325,191 05
Mint bars						2,195,293 37					2,195,293 37
Total gold	381,508 84			988,684 87		15,986,346 73	168,608 67	613,554 16	104,766 51	25,735 48	18,269,205 26
SILVER.											
Fine bars	272,950 21	$1,246,779 85	$17,131 66			6,433,097 08					7,969,958 80
Standard bars						15,312 58					15,312 58
Unparted bars				9,930 54			2,601 55	37,602 65	920 22	7,051 19	58,106 15
Sterling bars	7,224 57										7,224 57
Total silver	280,174 78	1,246,779 85	17,131 66	9,930 54		6,448,409 66	2,601 55	37,602 65	920 22	7,051 19	8,050,602 10
Total gold and silver	661,683 62	1,246,779 85	17,131 66	998,615 41		22,434,756 39	171,210 22	651,156 81	105,686 73	32,786 67	26,319,807 36

VIII.—*BARS MANUFACTURED during the calendar year ended December* 31, 1882.

Description.	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
GOLD.											
Fine bars	$209,185 55	.....	.....	.....	.....	$9,477,654 62	.....	.....	.....	.....	$9,686,840 17
Standard bars	.....	.....	.....	.....	.....	273,342 50	.....	.....	.....	.....	273,342 50
Unparted bars	.....	$516 26	.....	$496,377 60	.....	.....	$147,162 23	$678,669 30	$93,631 72	$13,954 90	1,430,312 01
Sterling bars	.....	.....	.....	.....	.....	686,511 03	.....	.....	.....	.....	686,511 03
Mint bars	.....	.....	.....	.....	.....	2,434,190 03	.....	.....	.....	.....	2,434,190 03
Total gold	209,185 55	516 26	.....	496,377 60	.....	12,871,698 18	147,162 23	678,669 30	93,631 72	13,954 90	14,511,195 74
SILVER.											
Fine bars	273,250 31	588,378 47	.....	.....	.....	7,550,491 67	.....	.....	.....	.....	8,412,120 45
Sterling bars	2,777 46	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,777 46
Standard bars	.....	10,540 79	.....	.....	.....	34,446 31	.....	.....	.....	.....	44,987 10
Unparted bars	.....	.....	.....	7,157 88	.....	.....	2,285 95	105,848 99	888 15	1,704 23	117,885 20
Mint bars	.....	.....	.....	.....	.....	152,199 74	.....	.....	.....	.....	152,199 74
Total silver	276,027 77	598,919 26	.....	7,157 88	.....	7,737,137 72	2,285 95	105,848 99	888 15	1,704 23	8,729,969 95
Total gold and silver	485,213 32	599,435 52	.....	503,535 48	.....	20,608,835 90	149,448 18	784,518 29	94,519 87	15,659 13	23,241,165 69

IX.—*STATEMENT, by MONTHS, of FINE GOLD BARS EXCHANGED for GOLD COIN at the UNITED STATES MINT at PHILADELPHIA and UNITED STATES ASSAY OFFICE at NEW YORK, from July* 1, 1882, *to June* 30, 1883.

Date.	Philadelphia.	New York.	Total.
1882.			
July		$2,396,507 84	$2,396,507 84
August		1,317,066 53	1,317,066 53
September		177,259 54	177,259 54
October		143,911 40	143,911 40
November		111,624 73	111,624 73
December		79,934 47	79,934 47
1883.			
January	$21,791 65	170,613 55	192,405 20
February	35,317 71	228,977 02	264,294 73
March	35,117 29	152,806 44	187,923 73
April	45,141 98	88,748 76	133,890 74
May	40,139 69	146,314 61	186,454 30
June	10,032 75	160,200 33	170,233 08
Total	187,541 07	5,173,965 22	5,361,506 29

X.—*COINAGE and DEPOSITS and PURCHASES of, fiscal years* 1882 *and* 1883 *compared.*

COINAGE.

	Fiscal years.			
	1882.		1883.	
	Pieces.	Value.	Pieces.	Value.
Gold	11,266,003	$89,413,447 50	2,407,022	$35,936,927 50
Silver	27,821,300	27,783,388 75	35,308,076	28,835,470 15
Minor	46,865,725	644,757 75	60,951,526	1,428,307 16
Total coinage	85,953,028	117,841,594 00	98,666,624	66,200,704 81

DEPOSITS AND PURCHASES.

	Gold.	Silver.	Gold.	Silver.
Fine bars	$56,685,874 65	$1,648,472 15	$1,198,635 48	$1,689,926 30
Unparted bars	1,307,211 38	138,913 52	1,599,817 63	52,833 94
Bullion of domestic production	31,298,511 97	30,956,588 18	32,481,642 38	32,758,541 91
United States coin	599,356 80	127,572 40	374,129 23	636,929 43
Foreign bullion	12,783,807 04	1,426,626 95	4,727,143 22	1,829,193 34
Foreign coin	20,304,810 78	860,836 22	6,906,083 80	1,266,757 09
Jewelers' bars, &c	1,770,166 36	348,867 67	1,858,107 42	378,412 88
Total	124,749,738 98	35,507,877 09	49,145,559 16	38,612,594 89

XI.—*MEDALS and PROOF SETS SOLD during the fiscal year ended June* 30, 1883.

Description.	Number sold.	Value.
MEDALS.		
Gold	86	$2,913 25
Silver	1,016	1,660 15
Bronze	5,787	991 75
Total	6,889	5,565 15
PROOF SETS.		
Gold	36	1,548 00
Silver	1,048	4,218 85
Nickel	4,946	936 96
Total	6,030	6,703 81

XII.—*COINAGE and MEDAL DIES MANUFACTURED at the MINT at PHILADELPHIA during the fiscal year ended June* 30, 1883.

Denomination.	For Philadelphia.	For San Francisco.	For Carson.	For New Orleans.	Total.
For gold coinage:					
Double-eagle		40	6		46
Eagle	16	20	16	4	56
Half-eagle	8	20	4		32
Three-dollar					
Quarter-eagle					
Dollar	4				4
Total	28	80	26	4	138
For silver coinage:					
Dollar	127	105	20	92	344
Half-dollar					
Quarter-dollar	1				1
Dime	115				115
Total	243	105	20	92	460
For minor coinage					
Five-cent	1,493				1,493
Three-cent	12				12
One-cent	190				190
Total	1,695				1,695

TOTAL NUMBER of DIES.

Gold coinage	138
Silver coinage	460
Minor coinage	1,695
Proof coinage	40
Army marksmanship medals	8
Life-saving medals	3
Presidential medal	2
Indian peace medal	1
Annual assay medal	1
Total	2,348

XIII.—*MEDALS MANUFACTURED at the MINT at PHILADELPHIA during the fiscal year ended June* 30, 1883.

Names.	Gold.	Silver.	Bronze.
Adams Academy	1		
Amidon	1		
Army marksmanship (first prize)	1		11
Army division marksmanship (first prize)	6		19
Army division marksmanship (second prize)	18		29
Army marksmanship (second prize)	2		29
Army department marksmanship	18		29
Army marksmanship (third prize)		3	11
Army division marksmanship (third prize)		48	19
Allegiance		10	
American Humane Association			2
Adams, J. Q. (President)			20
Bi-centennial	2	100	
Bicycle club		12	
Blind Asylum		12	
Bridge		70	
Brown memorial		8	
Buchanan, James (President)			10
Cincinnati, Society of	1	35	15
Cabinet	1	2	
Carney		12	
Coinage, first steam			20
Cathedral			30
Davis	2		
Denman School		30	
Diplomatic			10
Franklin		15	
Fleury, Count de			20
Garfield and Lincoln	20	200	
Georgetown University	1		
Great seal		1	45
Garfield, J. A. (President)		1	37
Grant, U. S. (President)			10
Hosack, Dr			10
Hayes, R. B. (President)			10
Ingraham, Captain			5
Johnson, A. (President)			2
Japanese embassy			10
Ketcham, Jesse	6	45	
Knight Templar pilgrimage			5,000
Life saving (first class)	4		
Lincoln School		20	
Lincoln, A. (President)			3
Linderman, Dr			5
Massachusetts Charitable Association	5		
McKee (Pittsburgh)	1		
Middlesex, South, Agricultural Society		1	
Maine State Agricultural Society		25	
Massachusetts Horticultural Society		16	7
Massachusetts Humane Society		25	25
Marksman's badge			25
Michigan State Agricultural Society	3		
Norman	1		3
New England Agricultural Society		32	40
Perry, Commodore		6	
Pharmacy, College of	3		
Presidency relinquished		2	
Rose, Dr			5
Saint Louis Agricultural and Mechanical Association	1	65	
Saint John's Lodge	1	30	125
Santini	1		
Shakespeare	1		
Sagadahoc		6	
Saint John's Commandery			50
Scott, John			12
Snowden, A. Loudon			10
Stoddart			12
Time increases his fame"	1		
Vanderbilt	10		
Washington and Lee University	2		
Wisconsin State Agricultural Society		22	
Total	111	877	5,725

XIV.—*COMPARATIVE TABLE showing the OPERATIONS for the fiscal years* 1882 *and* 1883, *at the COINAGE MINTS and NEW YORK ASSAY OFFICE.*

PHILADELPHIA.

		1882.	1883.
Deposits	value	$69, 458, 054 35	$15, 319, 070 79
Gold coinage	pieces	8, 270, 450	941, 680
Silver coinage	do	11, 100, 300	18, 798, 076
Minor coinage	do	46, 865, 725	60, 951, 526
Total coinage	do	66, 236, 475	80, 691, 282
Gold coinage	value	$59, 678, 437 50	$7, 729, 982 50
Silver coinage	do	11, 062, 388 75	12, 325, 470 15
Minor coinage	do	644, 757 75	1, 428, 307 16
Total coinage	do	71, 385, 584 00	21, 483, 759 81
Gold bars	do	$238, 878 96	$381, 508 84
Silver bars	do	146, 163 05	280, 174 78
Total bars	do	385, 042 01	661, 683 62
Gold operated upon by melter and refiner	standard ounces	8, 085, 022	1, 231, 102
Silver operated upon by melter and refiner	do	20, 592, 228	23, 403, 427
Gold operated upon by coiner	do	7, 527, 054	979, 842
Silver operated upon by coiner	do	19, 578, 321	22, 187, 911
Gold wastage of melter and refiner	do	754	.....
Silver wastage of melter and refiner	do	728	.....
Gold wastage of coiner	do	295	22
Silver wastage of coiner	do	2, 477	4, 952

SAN FRANCISCO.

		1882.	1883.
Deposits	value	$38, 715, 497 04	$35, 328, 140 73
Gold coinage	pieces	2, 900, 000	1, 357, 000
Silver coinage	do	11, 000, 000	7, 350, 000
Total coinage	do	13, 900, 000	8, 707, 000
Gold coinage	value	$28, 850, 000 00	$26, 760, 000 00
Silver coinage	do	11, 000, 000 00	7, 350, 000 00
Total coinage	do	39, 850, 000 00	34, 110, 000 00
Gold bars	do	$884 30	.....
Silver bars	do	734, 417 28	$1, 246, 779 85
Total bars	do	735, 301 58	1, 246, 779 85
Gold operated upon by melter and refiner	standard ounces	2, 961, 882	2, 671, 989
Silver operated upon by melter and refiner	do	18, 919, 514	13, 974, 639
Gold operated upon by coiner	do	2, 988, 957	2, 651, 370
Silver operated upon by coiner	do	18, 202, 319	12, 628, 737
Gold wastage of melter and refiner	do	.....	.....
Silver wastage of melter and refiner	do	.....	16, 573
Gold wastage of coiner	do	170	134
Silver wastage of coiner	do	979	638

XIV.—*COMPARATIVE TABLE showing the OPERATIONS for the fiscal years* 1882 *and* 1883, *at the COINAGE MINTS, &c.*—Continued.

CARSON.

		1882.	1883.
Deposits	value	$2,020,335 29	$2,766,200 93
Gold coinage	pieces	85,383	104,042
Silver coinage	do	763,000	1,120,000
Total coinage	do	848,383	1,224,042
Gold coinage	value	$783,310 00	$1,403,945 00
Silver coinage	do	763,000 00	1,120,000 00
Total coinage	do	1,546,310 00	2,523,945 00
Gold bars	do	.....	.....
Silver bars	do	.....	$17,131 66
Total bars	do	.....	17,131 66
Gold operated upon by melter and refiner	standard ounces	102,107	148,207
Silver operated upon by melter and refiner	do	1,661,790	2,553,537
Gold operated upon by coiner	do	88,058	160,977
Silver operated upon by coiner	do	1,416,926	2,039,355
Gold wastage of melter and refiner	do	67	92
Silver wastage of melter and refiner	do	383	660
Gold wastage of coiner	do	5	6
Silver wastage of coiner	do	278	366

NEW ORLEANS.

		1882.	1883.
Deposits	value	$5,367,449 03	$8,776,566 66
Gold coinage	pieces	10,170	4,300
Silver coinage	do	4,958,000	8,040,000
Total coinage	do	4,968,170	8,044,300
Gold coinage	value	$101,700	$43,000
Silver coinage	do	4,958,000	8,040,000
Total coinage	do	5,059,700	8,083,000
Gold operated upon by melter and refiner	standard ounces	14,520	12,675
Silver operated upon by melter and refiner	do	8,100,725	13,849,995
Gold operated upon by coiner	do	12,244	6,378
Silver operated upon by coiner	do	8,096,216	13,073,130
Gold wastage of melter and refiner	do	13	6
Silver wastage of melter and refiner	do	1,972	1,656
Gold wastage of coiner	do	.....	.....
Silver wastage of coiner	do	545	566

NEW YORK ASSAY OFFICE.

		1882.	1883.
Gold deposits	value	$35,994,087 09	$17,016,061 56
Silver deposits	do	7,168,260 21	6,592,657 50
Total deposits	do	43,162,347 30	23,608,719 06
Gold, fine bars manufactured	do	$12,147 674 90	$11,678,319 07
Gold, mint bars manufactured	do	23,739,978 18	2,195,293 37
Gold, standard bars manufactured	do	.....	787,543 24
Gold, sterling bars manufactured	do	.....	1,325,191 05
Silver, fine bars manufactured	do	6,905,715 42	6,433,097 08
Silver, standard bars manufactured	do	34,478 09	15,312 58
Silver, sterling bars manufactured	do	.....	.....
Silver, mint bars manufactured	do	152,199 74	.....
Ttoal bars manufactured	do	42,980,046 33	22,434,756 39

XV.—*SUMMARY of the OPERATIONS and EARNINGS at the DENVER MINT and CHARLOTTE, HELENA, BOISÉ, and SAINT LOUIS ASSAY OFFICES, for the fiscal year* 1883.

	Denver.	Charlotte.	Helena.	Boisé.	Saint Louis.	Total.
Gold deposits	$988, 684 87	$104, 766 51	$613, 554 16	$168, 608 67	$25, 735 48	$1, 901, 349 69
Silver deposits	9, 930 54	920 22	37, 602 65	2, 601 55	7, 051 19	58, 106 15
Unparted bars manufactured	998, 615 41	105, 686 73	651, 156 81	171, 210 22	32, 786 67	1, 959, 455 84
Charges collected:						
On deposits	1, 259 74	183 27	713 60	213 91	44 33	2, 414 85
On ore assays	333 00	287 20	1, 102 50	262 00	264 00	2, 248 70
Total earnings	3, 376 92	769 44	2, 139 93	475 91	414 32	7, 176 52
Total expenses	28, 014 24	4, 200 80	25, 549 62	7, 997 12	5, 372 03	71, 133 81

XVI.—*WASTAGE and LOSS on SALE of SWEEPS,* 1883.

Losses.	Philadelphia mint.	San Francisco mint.	Carson mint.	New Orleans mint.	New York assay office.	Total.
Melter and refiner's gold wastage	.....	.....	$1, 724 13	$118 59	.....	$1, 842 72
Coiner's gold wastage	$420 56	$2, 506 33	112 49	15 25	.....	3, 054 63
Melter and refiner's silver wastage	.....	16, 340 83	660 47	1, 667 44	.....	18, 668 74
Coiner's silver wastage	4, 952 37	629 82	366 57	569 98	.....	6, 518 74
Loss on sale of sweeps	4, 042 86	6, 102 90	.....	1, 893 25	$4, 364 47	16, 403 48
Total	9, 415 79	25, 579 88	2, 863 66	4, 264 51	4, 364 47	46, 488 31
Paid as follows:						
From contingent appropriation	1, 604 16	.....	463 75	69 56	.....	2, 137 47
From parting and refining appropriation	179 52	6, 543 87	779 58	34 77	.....	7, 537 74
From surplus bullion	861 00	4, 509 47	821 15	94 20	4, 364 47	10, 650 29
From silver profit fund	6, 771 11	*14, 526 54	799 18	*4, 065 98	.....	26, 162 81
Total	9, 415 79	25, 579 88	2, 863 66	4, 264 51	4, 364 47	46, 488 31

* Includes loss on sweeps sold since July 1, 1883, but accrued during the fiscal year ended June 30, 1883.

XVII.—*GOLD and SILVER of DOMESTIC PRODUCTION DEPOSITED at the MINTS and ASSAY OFFICES, from their ORGANIZATION to the close of the fiscal year ended June* 30, 1883.

Locality.	Gold.	Silver.	Total.
Alabama	$222, 729 90	$6 15	$222, 736 05
Alaska	88, 092 95	532 81	88, 625 76
Arizona	3, 206, 275 33	12, 377, 323 37	15, 583, 598 70
California	723, 044, 046 07	3, 055, 850 29	726, 099, 896 36
Colorado	41, 958, 869 48	22, 386, 458 79	64, 345, 328 27
Dakota	17, 283, 843 89	159, 844 86	17, 443, 688 75
Georgia	8, 043, 250 51	1, 524 78	8, 044, 775 29
Idaho	25, 895, 674 07	1, 091, 942 76	26, 987, 616 83
Indiana	40 13	.....	40 13
Maine	5, 592 69	22 00	5, 614 69
Maryland	1, 600 15	59	1, 600 74
Massachusetts	.....	917 56	917 56
Michigan	139 71	3, 528, 339 72	3, 528, 479 43
Montana	52, 952, 396 34	8, 037, 916 19	60, 990, 312 53
Nevada	18, 523, 757 41	85, 657, 436 82	104, 181, 194 23
New Hampshire	11, 020 55	.....	11, 020 55
New Mexico	1, 782, 773 19	4, 631, 710 66	6, 414, 483 85
North Carolina	10, 834, 202 79	47, 345 20	10, 881, 547 99
Oregon	17, 392, 549 36	46, 391 05	17, 438, 940 41
South Carolina	1, 468, 854 10	457 76	1, 469, 311 86
Tennessee	87, 175 12	7 28	87, 182 40
Utah	605, 755 19	15, 668, 405 38	16, 274, 160 57
Vermont	10, 981 27	43 50	11, 024 77
Virginia	1, 707, 733 67	165 01	1, 707, 898 68
Washington Territory	285, 635 21	681 37	286, 316 58
Wyoming	729, 895 57	11, 830 01	741, 725 58
Refined bullion	245, 714, 419 05	92, 095, 190 15	337, 809, 609 20
Parted from silver	16, 699, 768 48	.....	16, 699, 768 48
Contained in silver	9, 322, 268 97	.....	9, 322, 268 97
Parted from gold	.....	7, 073, 251 68	7, 073, 251 68
Contained in gold	.....	526, 284 79	526, 284 79
Other sources	10, 636, 255 68	33, 213, 867 51	43, 850, 123 19
Total	1, 208, 515, 596 83	289, 613, 748 04	1, 498, 129, 344 87

XVIII.—*STATEMENT of COINAGE from the ORGANIZATION of the MINT to the close of the fiscal year ended June 30, 1883.*

GOLD COINAGE.

Period.	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Total.
1793 to 1848	.....	$25, 662, 270	$45, 265, 355	.....	$5, 413, 815 00	.....	$76. 341, 440 00
1849 to 1873	$646, 727, 980	29, 851, 820	22, 994, 390	$1, 169, 913	20, 804, 702 50	$19, 015, 633	740, 564, 438 50
1874	48, 283, 900	383, 480	809, 780	125, 460	516, 150 00	323, 920	50, 442, 690 00
1875	32, 748, 140	599, 840	203, 655	60	2, 250 00	20	33, 553, 965 00
1876	37, 896, 720	153, 610	71, 800	135	53, 052 50	3, 645	38, 178, 962 50
1877	43, 941, 700	56, 200	67, 835	4, 464	5, 780 00	2, 220	44, 078, 199 00
1878	51, 406, 340	155, 490	688, 680	137, 850	408, 900 00	1, 720	52, 798, 980 00
1879	37, 234, 340	1, 031, 440	1, 442, 130	109, 182	1, 166, 800 00	3, 020	40, 986, 912 00
1880	21, 515, 360	18, 836, 320	15, 790, 860	9, 090	3, 075 00	3, 030	56, 157, 735 00
1881	15, 345, 520	33, 389, 050	29, 982, 180	4, 698	9, 140 00	3, 276	78, 733, 864 00
1882	14, 563, 920	44, 369, 410	30, 473, 955	75	62 50	6, 025	89, 413, 447 50
1883	27, 526, 120	6, 603, 790	1, 775, 360	4, 665	10, 137 50	8, 855	35, 928, 927 50
Total	977, 190, 040	161, 092, 720	149, 565, 980	1, 565, 592	28, 393, 865 00	19, 371, 364	1, 337, 179, 561 00

SILVER COINAGE.

Period.	Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.
1793 to 1852	.....	$2, 506, 890	$66, 249, 153 00	$3, 999, 040 50	.....
1853 to 1873	.....	5, 538, 948	33, 596, 082 50	18, 002, 178 00	.....
1874	$3, 588, 900	.....	1, 438, 930 00	458, 515 50	.....
1875	5, 697, 500	.....	2, 853, 500 00	623, 950 00	5, 858
1876	6, 132, 050	.....	4, 985, 525 00	4, 106, 262 50	263, 560
1877	9, 162, 900	.....	9, 746, 350 00	7, 584, 175 00	1, 440
1878	11, 378, 010	8, 573, 500	3, 875, 255 00	3, 703, 027 50	142
1879	.....	27, 227, 500	225 00	112 50	.....
1880	.....	27, 933, 750	3, 275 00	3, 837 50	.....
1881	.....	27, 637, 955	4, 677 50	3, 638 75	.....
1882	.....	27, 772, 075	5, 537 50	3, 268 75	.....
1883	.....	28, 111, 119	2, 759 50	4, 079 75	.....
Total	35, 959, 360	155, 301, 737	122, 761, 270 00	38, 492, 086 25	271, 000

SILVER COINAGE.

Period.	Dimes.	Half dimes.	Three cents.	Total.
1793 to 1852	$3, 890, 062 50	$1, 823, 298 90	$744, 927 00	$79, 213. 371 90
1853 to 1873	5, 170, 733 00	3, 083, 648 00	536, 923 20	65, 928, 512 70
1874	497, 255 80	.....	.....	5, 983, 601 30
1875	889, 560 00	.....	.....	10, 070, 368 00
1876	3, 639, 105 00	.....	.....	19, 126, 502 50
1877	2, 055, 070 00	.....	.....	28, 549, 935 00
1878	760, 891 00	.....	.....	28, 290, 825 50
1879	45 00	.....	.....	27, 227, 882 50
1880	1, 575 00	.....	.....	27, 942, 437 50
1881	3, 695 50	.....	.....	27, 649, 966 75
1882	2, 507 50	.....	.....	27, 783, 388 75
1883	717, 511 90	.....	.....	28, 835, 470 15
Total	17, 628, 012, 20	4, 906, 946 90	1, 281, 850 20	376, 602, 262 55

MINOR COIN.

Period.	Five cents.	Three cents.	Two cents.	Cents.	Half cents.	Total.
1793 to 1873	$5, 276, 140 00	$805, 350 00	$912, 020 00	$4, 886, 452 44	$39, 926 11	$11, 919, 888 55
1874	244, 350 00	29, 640 00	.....	137, 935 00	.....	411, 925 00
1875	94, 650 00	12, 540 00	.....	123, 185 00	.....	230, 375 00
1876	132, 700 00	7, 560 00	.....	120, 090 00	.....	260, 350 00
1877	25, 250 00	.....	.....	36, 915 00	.....	62, 165 00
1878	80 00	48 00	.....	30, 566 00	.....	30, 694 00
1879	1, 175 00	984 00	.....	95, 639 00	.....	97, 798 00
1880	1, 247 50	982 50	.....	267, 741 50	.....	269, 971 50
1881	177 75	32, 416 65	.....	372, 515 55	.....	405, 109 95
1882	220, 038 75	104 25	.....	424, 614 75	.....	644, 757 75
1873	1, 022, 774 40	858 57	.....	404, 674 19	.....	1, 428, 307 16
Total	7, 018, 583 40	890, 483 97	912, 020 00	6, 900, 328 43	39, 926 11	15, 761, 341 91

XIX.—*STATEMENT showing the NUMBER of OUNCES at STANDARD and COST of SILVER BULLION PURCHASED and DELIVERED at the COINAGE MINTS, and the NUMBER of SILVER DOLLARS COINED EACH MONTH from January* 1, 1882, *to June* 30, 1883.

Date.	Standard ounces.	Cost.	Coinage.
1882.			
January	1, 852, 660 90	$1, 888, 090 47	2, 300, 000
February	1, 846, 400 79	1, 898, 823 38	2, 300, 200
March	1, 820, 060 40	1, 871, 343 12	2, 300, 500
April	1, 795, 104 12	1, 850, 869 91	2, 300, 000
May	2, 024, 963 66	2, 100, 189 56	2, 262, 000
June	1, 455, 646 02	1, 505, 984 70	2, 301, 100
July	2, 044, 640 28	2, 098, 712 40	2, 160, 000
August	2, 106, 435 74	2, 170, 532 17	2, 425, 000
September	2, 166, 656 35	2, 230, 170 86	2, 300, 100
October	2, 450, 615 36	2, 497, 971 03	2, 300, 000
November	2, 233, 303 90	2, 257, 650 11	2, 300, 000
December	2, 405, 687 83	2, 386, 514 08	2, 325, 200
1883.			
January	2, 125, 432 25	2, 094, 514 58	2, 450, 000
February	2, 038, 416 10	2, 026, 399 89	2, 400, 000
March	2, 099, 802 10	2, 096, 863 48	2, 400, 619
April	1, 792, 988 82	1, 783, 189 54	2, 350, 000
May	2, 120, 743 67	2, 098, 772 88	2, 350, 000
June	1, 847, 767 87	1, 836, 036 56	2, 350, 200
Total	36, 227, 326 16	36, 692, 627 72	41, 874, 919
Purchased and coined from March 1, 1878, to December 31, 1881	92, 554, 861 09	95, 119, 048 56	105, 380, 980
Total	128, 782, 187 25	131, 811, 676 28	147, 255, 899
Monthly average for 64 months	2, 012, 220 73	2, 059, 557 44	2, 300, 873

XX.—*AVERAGE MONTHLY PRICE of FINE SILVER BARS at LONDON, &c., during fiscal year ending June* 30, 1883.

Date.	Price per ounce British standard, 925 thousandths fine.	Equivalent in United States money per ounce fine with exchange at par, $4.86.65.	Average monthly price at New York of exchange on London.	Equivalent in United States money of fine bar silver, 1,000 fine, based on average monthly London quotations with exchange at average monthly rate.	Average monthly New York price of fine bar silver.
1882.	*Pence.*				
July	51. 817	$1 13. 578	$4 88. 89	$1 14. 079	$1 14. 079
August	51. 974	1 13. 989	4 89. 7	1 14. 659	1 14. 525
September	51. 91	1 13. 715	4 88. 86	1 14. 291	1 14. 403
October	51. 75	1 13. 441	4 86. 25	1 13. 350	1 13. 290
November	51. 39	1 12. 619	4 85. 00	1 12. 258	1 12. 359
December	50. 48	1 10. 701	4 85. 04	1 10. 306	1 09. 914
1883.					
January	50. 264	1 10. 153	4 86. 07	1 10. 058	1 09. 884
February	50. 602	1 10. 813	4 86. 59	1 10. 912	1 11. 076
March	51. 022	1 11. 797	4 84. 28	1 11. 302	1 11. 138
April	50. 572	1 10. 811	4 85. 92	1 10. 704	1 10. 837
May	50. 206	1 10. 140	4 87. 57	1 10. 198	1 10. 394
June	50. 288	1 10. 160	4 89. 25	1 10. 835	1 10. 775
Average	51. 023	1 11. 826	4 86. 95	1 11. 912	1 11. 889

XXI a.—*STATEMENT of the NUMBER of OUNCES and COST of SILVER BULLION, AVAILABLE for COINAGE, on HAND and RECEIVED at the COINAGE MINTS, from July* 1, 1881, *to June* 30, 1883, *with PROFITS CREDITED on the COINAGE THEREOF and DISPOSITION of SAME, COMPILED from the QUARTERLY MINT ACCOUNTS.*

Silver bullion.	Ounces.	Value.
SOURCES.		
July 1, 1881, balance	3,145,117 13	$3,191,211 19
Purchased	48,648,065 20	49,302,642 48
Parted from gold	203,132 78	203,132 78
Received for charges and gains	46,642 38	46,598 60
Received by transfer	111,448 76	114,747 64
	52,154,406 25	52,858,332 69
DISPOSITION.		
Consumed in coinage	48,033,713 29	$48,752,288 82
Wasted by operative officers	32,780 03	32,628 14
Sold in sweeps	39,584 07	39,875 04
Transferred	111,448 76	114,747 64
June 30, 1883, balance	3,936,880 10	3,918,793 05
	52,154,406 25	52,858,332 69

SILVER PROFITS.

SOURCES.

July 1, 1881 balance	$1,101,645 43
Profits on the coinage	7,151,379 17
Refunded by the Adams Express Company	9,237 54
Total	8,262,262 14

DISPOSITION.

Deposited in the Treasury	$6,807,338 82
Expense of distribution	137,274 29
Loss on sweeps sold	11,927 79
Wasted by operative officers	27,124 65
June 30, 1883 balance	1,278,596 59
Total	8,262,262 14

XXI b.—*STATEMENT of the NUMBER of OUNCES and COST of SILVER BULLION, AVAILABLE for COINAGE, on HAND and RECEIVED at the COINAGE MINTS, from July* 1, 1878, *to June* 30, 1883, *with PROFITS to be credited on the COINAGE thereof and DISPOSITION of SAME, COMPILED from the QUARTERLY MINT ACCOUNTS.*

Silver bullion.	Standard ounces.	Value.
SOURCES.		
July 1, 1878, balance San Francisco and Carson Mints	*805,223 32	.....
July 1, 1878, balance Philadelphia Mint	2,634,849 37	$2,872,704 86
Purchased, parted, &c	120,007,407 41	122,253,111 35
Total	123,447,480 10	125,125,816 21
DISPOSITION.		
Consumed in coinage	118,401,001 21	120,883,377 89
Consumed in coinage	*805,223 32	.....
Wasted, sold in sweeps, &c	304,375 47	323,645 27
June 30, 1883, balance	3,936,880 10	3,918,793 05
Total	123,447,480 10	125,125,816 21

*Carried at coining rate on which profits had been previously credited.

XXII.—*STATEMENT showing the PROFITS on the COINAGE of SILVER at DISPOSITION*

DR.

1878. July 1.	Balance on hand:		
	Philadelphia	$285, 892 84	
	San Francisco	137, 182 25	
	Carson	1, 650 38	
	New Orleans		
			$424, 725 47
	Profits on the coinage:		
	Philadelphia	7, 074, 939 05	
	San Francisco	6, 283, 980 28	
	Carson	528, 796 58	
	New Orleans	3, 015, 873 80	
			16, 903, 589 71
	Surplus bullion and adjustments on trade dollars and subsidiary silver carried to silver profit fund:		
	Philadelphia	659 93	
	Carson	3, 900 37	
			4, 560 30
	Overcharges refunded by the Adams Express Company:		
	Philadelphia		9, 237 54
	Total		17, 342, 113 02

the MINTS of the UNITED STATES from July 1, 1878, *to June* 30, 1883, *and the of same.*

Cr.

Paid expenses of distribution:		
Philadelphia	$176,040 24	
San Francisco	111,243 73	
Carson	22,874 17	
New Orleans	48,240 93	
		$358,399 07
Paid losses on sweeps sold:		
Philadelphia	16,361 28	
San Francisco	28,527 06	
Carson	5,638 79	
New Orleans	1,398 56	
		51,925 69
Paid for wastages of operative officers:		
Philadelphia	18,262 44	
San Francisco	40,492 48	
Carson	3,418 76	
New Orleans	9,255 50	
		71,429 18
Paid loss on recoinages:		
Philadelphia		48 86

Deposited in the Treasury as follows:

PHILADELPHIA.

Warrant	No. 492	$200,000 00	Warrant	No. 1585	$200,000 00	
	No. 494	75,000 00		No. 1639	200,000 00	
	No. 1810	500,000 00		No. 1092	400,000 00	
	No. 1122	500,000 00		No. 597	400,000 00	
	No. 688	400,000 00		No. 610	350,000 00	
	No. 1164	11,556 61		No. 674	300,000 00	
	No. 671	300,000 00		No. 1597	190,000 00	
	No. 1703	200,000 00		No. 807	300,000 00	
	No. 1849	131,298 62		No. 2211	407,486 68	
	No. 1493	293,676 87		No. 2157	308,643 30	
	No. 2014	311,345 30		No. 1959	758,251 22	
		2,922,877 40			3,814,381 20..	6,737,258 60

SAN FRANCISCO.

Warrant	No. 1798	$100,000 00	Warrant	No. 493	5,000 00	
	No. 494	495,000 00		No. 492	400,000 00	
	No. 1811	650,000 00		No. 603	40,000 00	
	No. 1689	1,794 52		No. 598	400,000 00	
	No. 1162	540,488 74		No. 672	746,069 85	
	No. 1702	553,481 43		No. 2213	755,758 85	
	No. 1495	356,337 56		No. 2158	260,551 49	
	No. 2180	273,785 10		No. 1960	211,527 32	
		2,970,887 35			2,818,907 51..	5,789,794 86

CARSON.

Warrant	No. 493	$100,000 00	Warrant	No. 1690	$50,000 00	
	No. 609	50,000 00		No. 817	50,000 00	
	No. 1847	14,749 79		No. 2214	16,995 80	
	No. 2159	77,085 65		No. 1252	26,015 71	
	No. 1961	36,678 93				
		278,514 37			143,011 51..	421,525 88

NEW ORLEANS.

Warrant	No. 1254	$19,454 69	Warrant	No. 687	$400,000 00	
	No. 611	9 50		No. 1163	90	
	No. 818	698,812 03		No. 989	1,187 97	
	No. 1848	202,115 59		No. 2212	272,258 64	
	No. 1494	152,214 93		No. 2160	160,795 28	
	No. 2179	160,505 09		No. 2697	239,406 13	
	No. 2578	326,373 54				
		1,559,485 37			1,073,648 92..	2,633,134 29
1883. June 30.	Balance on hand:*					15,581,713 63
	Philadelphia				422,757 94	
	San Francisco				451,104 40	
	Carson				80,889 73	
	New Orleans				323,844 52	
						1,278,596 59
						17,342,113 02

*These balances have been covered into the Treasury as follows:

Philadelphia, warrant No. 997	$422,757 94	
San Francisco, warrant No. 2576	250,839 86	
San Francisco, warrant No. 996	200,264 54	
Carson warrant No. 995	80,889 73	
New Orleans, C. D. No. 29528	323,844 52	
		1,278,596 95

XXIII.—*STATEMENT of IMPORTS and EXPORTS of GOLD and SILVER during the fiscal year ended June 30, 1883. (Reported by Chief of Bureau of Statistics.)*

IMPORTS.

Ports.	Gold.			Silver.				Total.
	Bullion.	Coin.		Bullion.	Coin.			
		American.	Foreign.		American.		Foreign.	
					Trade dollars.	Other.		
NEW YORK.								
July, 1882	$17, 610	$20, 542	$14, 828	.....	.....	$48, 460	$61, 340	$162, 780
August, 1882	21, 377	29, 457	19, 416	$617	.....	48, 304	349, 880	469, 051
September, 1882	14, 196	351, 161	17, 229	.....	.....	22, 317	113, 538	518, 441
October, 1882	8, 416	1, 065, 558	192, 762	737	.....	26, 377	129, 095	1, 422, 945
November, 1882	10, 780	427, 188	611, 372	.....	.....	45, 917	613, 131	1, 708, 388
December, 1882	199, 258	155, 345	696, 529	1, 530	.....	26, 709	392, 947	1, 472, 318
January, 1883	20, 565	200, 055	177, 145	.....	.....	28, 968	178, 790	605, 523
February, 1883	19, 745	21, 906	22, 169	250	.....	174, 066	270, 524	508, 660
March, 1883	613, 448	1, 213, 399	1, 059, 671	120	.....	87, 032	759, 046	3, 732, 716
April, 1883	7, 154	517, 181	852, 538	.....	.....	30, 171	218, 132	1, 625, 176
May, 1883	11, 095	14, 829	10, 173	3, 253	.....	25, 088	175, 198	239, 636
June, 1883	14, 788	71, 975	30, 595	2, 461	.....	31, 238	78, 509	229, 566
Total	958, 432	4, 088, 596	3, 704, 427	8, 968	.....	594, 647	3, 340, 130	12, 695, 200
SAN FRANCISCO.								
July, 1882	25, 120	12, 187	46, 181	158, 351	.....	4, 720	112, 073	358, 632
August, 1882	323, 092	3, 308	15, 610	132, 227	.....	2, 174	132, 239	608, 650
September, 1882	299, 349	41, 210	303, 031	151, 655	.....	698	36, 092	832, 035
October, 1882	678, 025	1, 638	312, 853	.....	.....	2, 638	61, 340	1, 056, 494
November, 1882	381, 431	1, 058	721, 302	217, 212	.....	2, 800	376, 107	1, 699, 910
December, 1882	252, 569	1, 922	118, 691	171, 360	.....	575	229, 240	774, 357
January, 1883	101, 332	119, 063	227, 304	159, 117	.....	3, 044	294, 009	903, 869
February, 1883	8, 195	86, 135	101, 973	119, 650	.....	5, 318	167, 760	489, 031
March, 1883	7, 390	91, 021	181, 930	223, 030	.....	.....	273, 097	776, 468
April, 1883	156, 779	11, 300	122, 547	170, 341	.....	8, 915	91, 425	561, 307
May, 1883	31, 840	1, 720	143, 737	179, 015	.....	950	245, 380	602, 642
June, 1883	42, 390	1, 300	206, 810	211, 832	.....	1, 847	123, 674	587, 853
Total	2, 307, 512	371, 862	2, 501, 969	1, 893, 790	.....	33, 679	2, 142, 436	9, 251, 248
ALL OTHER PORTS.								
July, 1882	7, 059	6, 766	11, 909	.....	.....	.....	35, 026	60, 760
August, 1882	4, 000	.....	8, 618	10, 126	.....	11, 218	35, 679	69, 641
September, 1882	3, 680	100, 200	5, 743	85, 188	.....	.....	102, 747	297, 558
October, 1882	11, 456	1, 562, 000	2, 702	29, 186	.....	6, 479	20, 491	1, 632, 314
November, 1882	1, 475	76, 100	11, 081	72, 736	.....	2, 703	396, 865	560, 960
December, 1882	4, 197	714, 186	4, 255	90, 141	.....	3, 531	255, 028	1, 071, 338
January, 1883	2, 098	449, 960	12, 117	65, 023	.....	1, 699	164, 152	695, 049
February, 1883	386	22, 500	8, 002	44, 955	.....	800	202, 753	279, 396
March, 1883	.....	77, 000	1, 000	37, 629	.....	.....	142, 934	258, 563
April, 1883	3, 538	639, 655	659	42, 729	.....	6, 234	455, 727	1, 148, 542
May, 1883	12, 252	3, 375	2, 994	21, 473	.....	8, 470	139, 882	188, 446
June, 1883	18, 623	65	11, 700	74, 024	.....	732	175, 232	280, 376
Total	68, 764	3, 651, 807	80, 780	573, 210	.....	41, 866	2, 126, 516	6, 542, 943
Total imports	3, 334, 708	8, 112, 265	6, 287, 176	2, 475, 968	.....	670, 192	7, 609, 082	28, 489, 391

XXIII.—*STATEMENT of IMPORTS and EXPORTS, &c.*—Continued.

EXPORTS (DOMESTIC).

Ports.	Gold.		Silver.			Total.
	Bullion.	Coin.	Bullion.	Coin.		
				Trade dollars.	Other.	
NEW YORK.						
July, 1882	$3, 080, 745	$1, 374, 400	$995, 050	.....	$9	$5, 450, 204
August, 1882	1, 004, 183	523, 051	670, 600	.....	13, 930	2, 211, 764
September, 1882	.....	146, 005	602, 200	.....	8, 879	757, 084
October, 1882	.....	21, 620	156, 700	.....	.....	178, 320
November, 1882	.....	5, 600	405, 400	.....	23, 000	434, 000
December, 1882	.....	106, 785	936, 223	.....	14, 230	1, 057, 238
January, 1883	.....	21, 285	1, 137, 324	.....	20, 985	1, 179, 594
February, 1883	.....	121, 200	571, 600	.....	2, 000	694, 800
March, 1883	5, 600	31, 000	1, 064, 460	.....	16, 695	1, 117, 755
April, 1883	.....	100, 969	800, 959	.....	4, 823	906, 751
May, 1883	2, 000	129, 000	475, 430	.....	7, 340	613, 770
June, 1883	1, 850	51, 920	602, 230	.....	6, 039	662, 039
Total	4, 094, 378	2, 632, 835	8, 418, 176	.....	117, 930	15, 263, 319
SAN FRANCISCO.						
July, 1882	.....	53, 945	340, 501	.....	.....	394, 446
August, 1882	6, 578	64, 440	347, 306	.....	.....	418, 324
September, 1882	500	58, 900	273, 971	.....	1, 300	334, 671
October, 1882	4, 290	78, 206	97, 411	.....	1, 100	181, 007
November, 1882	2, 120	42, 505	.....	.....	.....	44, 625
December, 1882	5, 736	62, 678	72, 064	.....	400	140, 878
January, 1883	890	11, 825	759, 166	.....	.....	771, 881
February, 1883	45	19, 605	168, 980	.....	.....	188, 630
March, 1883	340	28, 740	247, 083	.....	800	276, 963
April, 1883	.....	22, 355	307, 127	.....	1, 698	331, 180
May, 1883	1, 540	45, 915	815, 132	.....	10, 000	872, 587
June, 1883	2, 038	36, 405	701, 331	.....	2, 500	742, 274
Total	24, 077	525, 519	4, 130, 072	.....	17, 798	4, 697, 466
ALL OTHER PORTS.						
July, 1882	.....	240, 000	.....	.....	.....	240, 000
August, 1882	.....	.....	.....	$1, 000	.....	1, 000
September, 1882	.....	.....	.....	.....	800	800
October, 1882	.....	.....	1, 315	.....	1, 500	2, 815
November, 1882	.....	.....	1, 815	.....	.....	1, 815
December, 1882	.....	.....	.....	.....	650	650
January, 1883	.....	.....	.....	.....	1, 600	1, 600
February, 1883	.....	600, 000	.....	.....	1, 040	601, 040
March, 1883	.....	100, 000	.....	.....	2, 067	102, 067
April, 1883	.....	200, 100	.....	.....	1, 000	201, 100
May, 1883	.....	500, 000	.....	.....	609	500, 609
June, 1883	.....	4, 000	.....	.....	4, 900	8, 900
Total	.....	1, 644, 100	3, 130	1, 000	14, 166	1, 662 396
Total domestic exports	4, 118, 455	4, 802, 454	12, 551, 378	1, 000	149, 894	21, 623, 181

XXIII.—*STATEMENT of IMPORTS and EXPORTS, &c.*—Continued.

EXPORTS (FOREIGN).

Ports.	Gold.		Silver.		Total.
	Bullion.	Coin.	Bullion.	Coin.	
NEW YORK.					
July, 1882	.....	$5, 332	.....	$184, 500	$189, 832
August, 1882	.....	38, 960	$110, 000	345, 061	494, 021
September, 1882	.....	24, 444	.....	197, 434	221, 878
October, 1882	.....	500	.....	154, 776	155, 276
November, 1882	.....	2, 500	15, 000	285, 998	303, 498
December, 1882	.....	500	55, 000	436, 098	491, 598
January, 1883	.....	.....	.....	211, 106	211, 106
February, 1883	.....	4, 865	.....	363, 194	368, 059
March, 1883	.....	118, 500	74, 000	1, 073, 190	1, 265, 690
April, 1883	.....	1, 726, 791	.....	393, 676	2, 120, 467
May, 1883	.....	246, 901	.....	205, 945	452, 846
June, 1883	.....	500, 936	65, 900	208, 725	775, 561
Total	.....	2, 670, 229	319, 900	4, 059, 703	7, 049, 832
SAN FRANCISCO.					
July, 1882	.....	.....	.....	135, 921	135, 921
August, 1882	.....	.....	.....	169, 437	169, 437
September, 1882	.....	.....	.....	103, 876	103, 876
October, 1882	.....	.....	.....	195, 125	195, 125
November, 1882	.....	.....	.....	192, 878	192, 878
December, 1882	.....	.....	.....	347, 281	347, 281
January, 1883	.....	.....	.....	374, 958	374, 958
February, 1883	.....	.....	.....	307, 180	307, 180
March, 1883	.....	.....	.....	467, 856	467, 856
April, 1883	.....	.....	.....	173, 393	173, 393
May, 1883	.....	9, 750	.....	287, 918	297, 668
June, 1883	.....	.....	.....	285, 571	285, 571
Total	.....	9, 750	.....	3, 041, 394	3, 051, 144
ALL OTHER PORTS.					
July, 1882	.....	.....	.....	.....	.....
August, 1882	.....	.....	.....	.....	.....
September, 1882	.....	.....	.....	.....	.....
October, 1882	.....	.....	.....	.....	.....
November, 1882	.....	.....	.....	1, 648	1, 648
December, 1882	.....	.....	.....	.....	.....
January, 1883	.....	.....	.....	12, 750	12, 750
February, 1883	.....	.....	.....	10, 200	10, 200
March, 1883	.....	.....	.....	11, 323	11, 323
April, 1883	.....	.....	.....	6, 000	6, 000
May, 1883	.....	.....	.....	23, 208	23, 208
June, 1883	.....	.....	.....	31, 047	31, 047
Total	.....	.....	.....	96, 176	96, 176
Total foreign exports	.....	2, 679, 979	319, 900	7, 197, 273	10, 197, 152

XXIV.—*USE of the PRECIOUS METALS in the ARTS and MANUFACTURES.*

OFFICE OF SUPERINTENDENT OF UNITED STATES ASSAY OFFICE,
New York City, July 24, 1883.

SIR: Deposits of gold and silver bullion for bars, which have probably been used in the arts and manufactures during the fiscal year from July 1, 1882, to June 30, 1883, appears as follows, viz:

	Gold.	Silver.
Of United States coin	$138 15	$1, 365 82
Of foreign coin	130, 505 04	102, 220 28
Of foreign bullion	253, 799 44	335, 016 73
Of plate, &c	665, 019 30	205, 851 10
Of domestic bullion	5, 094, 808 36	4, 860, 038 40
Total	6, 144, 270 29	5, 504, 492 33

Very respectfully,

ANDREW MASON,
Superintendent.

R. E. PRESTON, Esq.,
Acting Director Mint, Washington, D. C.

XXV.—*TABLE showing the NUMBER OF PIECES of each TITLE of FINENESS of the COINAGE of the calendar year* 1882, *ASSAYED at the ANNUAL ASSAY and MONTHLY at the MINT BUREAU.*

GOLD.

Fineness.	Philadelphia.		San Francisco.		Carson.		New Orleans.	
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*
900.5					1			
900.4	1							
900.3								
900.2	3	5			1	1		
900.1	5	9	1	1	1	2		
900 standard	9	13	2	6	1	7		1
899.9	3	11	2	19	7	8		
899.8	1	6	4	14	7	5		3
899.7	1	3	3	6	1	1		
899.6			5	5	1		2	
899.5			3					
899.4			2					
899.3			1				5	
899.2			1					
899.1							2	
899							2	
898.9							2	
898.8								1
Total pieces	23	47	24	51	20	24	13	5
Average fineness	900.03	899.97	899.66	899.83	899.9	899.92	899.2	899.64

SILVER.

Fineness.	Philadelphia.		San Francisco		Carson.		New Orleans.	
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*
902			1					
901.9								
901.8				1				
901.7								
901.6								
901.5	2							
901.4						1		
901.3								
901.2		2						
901.1						2		
901						1		
900.9		2						
900.8		1			1	1		
900.7		2		1		1		
900.6			1	1	2	2		
900.5		5		1		3		
900.4	4	3	2		2	2		1
900.3		7		5		4		
900.2	2	7		4	1		1	4
900.1		6		6		5		3
900 standard		11		3		1	1	3
899.9		9	1	2		2		2
899.8		8		7	1	2		3
899.7	1	4	2	4	3	1	4	5
890.6		9	1			1		2
899.5	2	2		2	1	1	1	6
899.4		1						1
899.3	1	3	2	3	1		4	2
899.2		3		2				2
899.1		2		1				3
899		1		2				2
898.9		1		1				5
898.8			1				1	1
898.7								
898.6								1
898.5								
898.4		1	1					
Total pieces	12	90	12	46	12	30	12	46
Average fineness	900.25	899.95	899.84	899.89	900.05	900.31	899.54	899.54

XXVI.—*TABLE showing the PERCENTAGE of PIECES of each TITLE of FINENESS of the WHOLE NUMBER ASSAYED at the ANNUAL ASSAY and MONTHLY at the Mint Bureau.*

GOLD.

Fineness.	Philadelphia.		San Francisco.		Carson.		New Orleans.	
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.
	Per cent.	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*
900.5	.....	.....	.....	.....	5.00	.....	.....	.....
900.4	4.34	.....	.....	.....	.....	.....	.....	.....
900.3	.....	.....	.....	.....	.....	.....	.....	.....
900.2	13.05	10.62	.....	.....	5.00	4.17	.....	.....
900.1	21.74	19.15	4.17	1.96	5.00	8.33	.....	.....
900 standard	39.14	27.66	8.33	11.76	5.00	29.17	.....	20.00
899.9	13.05	23.41	8.33	37.26	35.00	33.33	.....	.....
899.8	4.34	12.77	16.67	27.46	35.00	20.83	.....	60.00
899.7	4.34	6.39	12.50	11.76	5.00	4.17	.....	.....
899.6	.....	.....	20.83	9.80	5.00	.....	15.39	.....
899.5	.....	.....	12.50	.....	.....	.....	.....	.....
899.4	.....	.....	8.33	.....	.....	.....	.....	.....
899.3	.....	.....	4.17	.....	.....	.....	38.46	.....
899.2	.....	.....	4.17	.....	.....	.....	.....	.....
899.1	.....	.....	.....	.....	.....	.....	15.38	.....
899	.....	.....	.....	.....	.....	.....	15.38	.....
898.9	.....	.....	.....	.....	.....	.....	15.39	.....
898.8	.....	.....	.....	.....	.....	.....	.....	20.00
Average fineness	900.03	899.97	899.66	899.83	899.9	899.92	899.2	899.64
Melted in mass	909.1	.....	899.6	.....	900.0	.....	.....	.....

SILVER.

Fineness.	Philadelphia.		San Francisco.		Carson.		New Orleans.	
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.
	Per cent.	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*
902	.....	.....	8.34	.....	.....	.....	.....	.....
901.9	.....	.....	.....	.....	.....	.....	.....	.....
901.8	.....	.....	.....	2.17	.....	.....	.....	.....
901.7	.....	.....	.....	.....	.....	.....	.....	.....
901.6	.....	.....	.....	.....	.....	.....	.....	.....
901.5	16.67	.....	.....	.....	.....	.....	.....	.....
901.4	.....	.....	.....	.....	.....	3.33	.....	.....
901.3	.....	.....	.....	.....	.....	.....	.....	.....
901.2	.....	2.22	.....	.....	.....	.....	.....	.....
901.1	.....	.....	.....	.....	.....	6.67	.....	.....
901	.....	.....	.....	.....	.....	3.33	.....	.....
900.9	.....	2.22	.....	.....	.....	.....	.....	.....
900.8	.....	1.11	.....	.....	8.34	3.33	.....	.....
900.7	.....	2.22	.....	2.17	.....	3.33	.....	.....
900.6	.....	.....	8.33	2.17	16.67	6.67	.....	.....
900.5	.....	5.56	.....	2.17	.....	10.00	.....	.....
900.4	33.33	3.38	16.67	.....	16.67	6.67	.....	2.17
900.3	.....	7.78	.....	10.87	.....	13.33	.....	.....
900.2	16.67	7.78	.....	8.71	8.33	.....	8.33	8.71
900.1	.....	6.67	.....	15.21	.....	16.67	.....	6.52
900 standard	.....	12.22	.....	6.53	.....	3.33	8.33	6.52
899.9	.....	10.00	8.33	4.35	.....	6.67	.....	4.35
899.8	.....	8.89	.....	15.21	8.33	6.67	.....	6.52
899.7	8.33	4.45	16.67	8.71	25.00	3.33	33.34	10.87
899.6	.....	10.00	8.33	.....	.....	3.33	.....	4.35
899.5	16.67	2.22	.....	4.35	8.33	3.33	8.33	13.04
899.4	.....	1.11	.....	.....	.....	.....	.....	2.17
899.3	8.33	3.34	16.67	6.52	8.33	.....	33.34	4.35
899.2	.....	3.34	.....	4.35	.....	.....	.....	4.35
899.1	.....	2.22	.....	2.17	.....	.....	.....	6.52
899	.....	1.11	.....	4.35	.....	.....	.....	4.35
898.9	.....	1.11	.....	2.17	.....	.....	.....	10.87
898.8	.....	.....	8.33	.....	.....	.....	8.33	2.17
898.7	.....	.....	.....	.....	.....	.....	.....	.....
898.6	.....	.....	.....	.....	.....	.....	.....	2.17
898.5	.....	.....	.....	.....	.....	.....	.....	.....
898.4	.....	1.11	8.33	.....	.....	.....	.....	.....
Average fineness	900.25	899.95	899.84	899.89	900.05	900.31	899.54	899.54
Melted in mass	900.2	.....	900.2	.....	901.2	.....	900.0	.....

XXVII.—*ASSAY COINS FROM JAPAN.*

[Translation.]

LEGATION OF JAPAN,
Washington, 14th, 9th month, fifteenth year Meiji.

SIR: Under instruction from my Government, I have the honor to herewith transmit to you ten sealed packets containing as marked on each of them, three gold five yen cuttings and one cutting from bar, and five silver yen cuttings and one dip, which were struck at the Imperial mint of Osaka during the financial year 1881–1882, and to request that you will have the goodness to have them assayed at the mint of the United States. I also inclose to you for the information of the officials of the mint a copy of the letter addressed to the Commissioner of the Imperial mint by the assayer of the same, on the result of an assay executed by him.

It is hardly necessary to add, that the friendly offices rendered by the Government of the United States on several occasions heretofore by responding to the request of my Government on the same subject, are very highly appreciated.

Accept, sir, the renewed assurances of my highest consideration.

TAKAHIRA KOGORO.

HON. FREDERICK T. FRELINGHUYSEN,
Secretary of State.

THE ASSAY DEPARTMENT,
July 5, 1882.

DEAR SIR: Three five yen and five silver yen coins, selected this morning by His Excellency, Mats Kata Masayoshe, Minister of Finance, from the pyx pieces representing the coinage of the mint for the financial year 1881–1882, have been individually assayed by me.

One hundred and fifty of the remaining five yen coins were melted together and cast into a bar. A cutting was taken from the bar and assayed.

Two hundred of silver yen coins were melted together, a "dip" was taken from the molten metal, granulated and assayed.

The results are as follows:

Gold five-yen coin, September 22, 1881	900.3
Gold five-yen coin, February 23, 1882	900.0
Gold five-yen coin, May 30, 1882	900.0
Gold five-yen cutting from bar	900.1
Silver yen coin, September 28, 1881	900.2
Silver yen coin, November 29, 1881	900.5
Silver yen coin, January 19, 1882	901.3
Silver yen coin, March 18, 1882	900.0
Silver yen coin, June 15, 1882	900.1
Silver yen dip granulated	900.6

Each coin, dip, and cutting was divided into four parts, one part was assayed by me as above, and the other three parts were separately sealed up in your presence and delivered to you. In every case the coins are within the legal remedy as to fineness.

I have the honor to be, sir, your obedient servant,

WILLIAM GOWLAND, F. C. S.,
Associate of the Royal School of Mines.

The COMMISSIONER OF THE MINT.

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., September 21, 1882.

SIR: The following is the result of assays of the samples of gold and silver coin from the Japanese Mint handed me by you for assay. I also give the assays of the mint of Japan, viz:

	Japan.	United States.
Gold five-yen coin, September 22, 1881	900.3	900.3
Gold five-yen coin, February 23, 1882	900.0	900.1
Gold five-yen coin, May 30, 1882	900.0	900.0
Gold five-yen cutting from bar	900.1	900.1
Silver yen coin, September 28, 1881	900.2	900.4
Silver yen coin, November 29, 1881	900.5	901.1
Silver yen coin, January 19, 1882	901.3	900.9
Silver yen coin, March 18, 1882	900.0	901.1
Silver yen coin, June 15, 1882	900.1	900.7
Silver yen dip, granulated	900.6	900.6

Very respectfully,

W. P. LAWVER, *Assayer.*

Hon. HORATIO C. BURCHARD,
Director of the Mint.

[Translation.]

LEGATION OF JAPAN,
Washington, 10th of 9th Month, Sixteenth year, Meiji.

SIR: In compliance with the request of His Imperial Majesty's minister of finance, I have the honor to transmit herewith several specimens of the gold and silver coinage of the Japanese mint for the financial year 1882–1883, and beg that you will request the honorable the Secretary of the Treasury to add to the obligations under which he has already placed my Government by his courteous compliance with similar applications in the past by directing that the same be assayed at the United States Mint.

According to the letter of the assayer of the imperial mint, a copy of which I have the honor to inclose, the accompanying packet contains one five-yen gold piece of the pyx of 1882, two of the pyx of 1883, and one cutting from a gold bar; also two one-yen silver pieces of the pyx of 1882, three of the pyx of 1883, and one specimen of silver-yen granulation.

Accept, sir, the renewed assurance of my highest consideration.

TERASHIMA MUNENORI.

Hon. JOHN DAVIS,
Acting Secretary of State.

THE IMPERIAL MINT ASSAY DEPARTMENT,
June 27, 1883.

DEAR SIR: Three five yen and five silver yen coins selected this day by H. E. Matsukata, Masayoski, minister of finance, from the pyx pieces representing the coinage of the mint for the financial year 1882-1883, have been individually assayed by me.

Eighty-six of the remaining five-yen coins were melted together and cast into a bar, and a cutting was taken from this bar and assayed. Two hundred of the silver yen coins were melted together, a dip was taken from the molten metal and granulated and the granules assayed.

The result was as follows:

Gold five-yen coin, September 13, 1882	900.0
Gold five-yen coin, March 27, 1883	900.1
Gold five-yen coin, May 18, 1883	900.1
Gold five-yen cutting from bar	900.1
Siver yen coin, September 25, 1882	901.1
Silver yen coin, November 25, 1882	900.3

Silver yen coin, January 27, 1883	900.3
Silver yen coin, March 27, 1883	900.3
Silver yen coin, May 22, 1883	900.5
Silver yen dip granulated	900.3

Each coin, dip, and cutting was divided into four parts; one part was assayed by me as above, the other three parts were separately sealed up in your presence and delivered to you.

In every case the fineness of the coins is within the limits of the deviation permitted by law.

I have the honor to be, sir, your obedient servant,

WILLIAM GOWLAND, F. C. S.,
Associate of the Royal School of Mines.

The COMMISSIONER OF THE MINT.

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., September 29, 1883.

SIR: The following is the result of assays of the pyx coins sent from the Imperial Mint of Japan, handed me by you for assay. I also give the assay of the Imperial Mint of Japan:

GOLD.

	Japanese Mint assay.	United States Mint assay.
Five-yen coin, September 13, 1882	900.	900.1
Five-yen coin, March 27, 1883	900.1	900.1
Five-yen coin, May 18, 1883	900.1	900.1
Five-yen coin, cutting from bar	900.1	900.2

SILVER.

Yen coin, September 25, 1882	901.1	900.9
Yen coin, November 25, 1882	900.3	900.6
Yen coin, January 27, 1883	900.3	900.6
Yen coin, March 27, 1883	900.3	900.2
Yen coin, May 22, 1883	900.5	900.3
Yen coin, dip granulated	900.3	900.2

Very respectfully,

W. P. LAWVER,
Assayer, Mint Bureau.

Hon. HORATIO C. BURCHARD,
Director of the Mint.

XXVIII.—CIRCULAR, ESTIMATING AND PROCLAIMING, IN UNITED STATES MONEY OF ACCOUNT, THE VALUES OF THE STANDARD COINS IN CIRCULATION OF THE VARIOUS NATIONS OF THE WORLD.

1883.
DEPARTMENT No. 1.
Secretary's Office.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
Washington, D. C., January 1, 1883.

SIR: In pursuance of the provisions of section 3564 of the Revised Statutes of the United States, I have estimated the values of the standard coins in circulation of the various nations of the world, and submit the same in the accompanying table.

Very respectfully,

HORATIO C. BURCHARD,
Director.

Hon. CHAS. J. FOLGER,
Secretary of the Treasury.

ESTIMATE of VALUES of FOREIGN COINS.

Country.	Monetary unit.	Standard.	Value in United States money.	Standard coin.
Argentine Republic	Peso	Gold and silver	$0 96.5	$\frac{1}{20}$, $\frac{1}{10}$, $\frac{1}{5}$, $\frac{1}{2}$, and 1 peso, $\frac{1}{2}$ argentine, and argentine.
Austria	Florin	Silver	40.1	
Belgium	Franc	Gold and silver	19.3	5, 10, and 20 francs.
Bolivia	Boliviano	Silver	81.2	Boliviano.
Brazil	Milreis of 1,000 reis	Gold	54.6	
British Possessions in North America.	Dollar	do	1 00	
Chili	Peso	Gold and silver	91.2	Condor, doubloon, and escudo.
Cuba	do	do	93.2	$\frac{1}{16}$, $\frac{1}{8}$, $\frac{1}{4}$, $\frac{1}{2}$, and 1 doubloon.
Denmark	Crown	Gold	26.8	10 and 20 crowns.
Ecuador	Peso	Silver	81.2	Peso.
Egypt	Piaster	Gold	04.9	5, 10, 25, 50, and 100 piasters.
France	Franc	Gold and silver	19.3	5, 10, and 20 francs.
Great Britain	Pound sterling	Gold	4 86.6½	½ sovereign and sovereign.
Greece	Drachma	Gold and silver	19.3	5, 10, 20, 50, and 100 drachmas.
German Empire	Mark	Gold	23.8	5, 10, and 20 marks.
Hayti	Gourde	Gold and silver	96.5	1, 2, 5, and 10 gourdes.
India	Rupee of 16 annas	Silver	38.6	
Italy	Lira	Gold and silver	19.3	5, 10, 20, 50, and 100 lire.
Japan	Yen	Silver	87.6	1, 2, 5, 10, and 20 yen; gold and silver yen.
Liberia	Dollar	Gold	1 00.0	
Mexico	do	Silver	88.2	Peso or dollar, 5, 10, 25, and 50 centavo.
Netherlands	Florin	Gold and silver	40.2	
Norway	Crown	Gold	26.8	10 and 20 crowns.
Peru	Sol	Silver	81.2	Sol.
Portugal	Milreis of 1,000 reis	Gold	1 08	2, 5, and 10 milreis.
Russia	Rouble of 100 copecks	Silver	65	$\frac{1}{4}$, $\frac{1}{2}$, and 1 rouble.
Spain	Peseta of 100 centimes	Gold and silver	19.3	5, 10, 20, 50, and 100 pesetas.
Sweden	Crown	Gold	26.8	10 and 20 crowns.
Switzerland	Franc	Gold and silver	19.3	5, 10, and 20 francs.
Tripoli	Mahbub of 20 piasters	Silver	73.3	
Turkey	Piaster	Gold	04.4	25, 50, 100, 250, and 500 piasters.
United States of Colombia	Peso	Silver	81.2	Peso.
Venezuela	Bolivar	Gold and silver	19.3	5, 10, 20, 50, and 100 Bolivar.

TREASURY DEPARTMENT,
Washington, D. C., January 1, 1883.

The foregoing estimation, made by the Director of the Mint, of the value of the foreign coins above mentioned, I hereby proclaim to be the values of such coins expressed in the money of account of the United States, and to be taken in estimating the values of all foreign merchandise, made out in any of said currencies, imported on or after January 1, 1883.

CHAS. J. FOLGER,
Secretary of the Treasury.

XXIX.—*AVERAGE and COMPARATIVE PRICES of the PRINCIPAL DOMESTIC COMMODITIES EXPORTED from the UNITED STATES from DECLARED VALUES at TIME of EXPORT.*

Commodities.	Average price during month of June—		Average price during year ended June 30—		Percentage of the prices of year 1883 to prices of the years—	
	1882.	1883.	1882.	1883.	1870.	1882.
Acids ..... pound..	$0 02.5	$0 03.6	$0 02.7	$0 02.7	50.9	100.0
Hogs ..... piece..	13 17.3	15 15.0	14 01.3	16 89.6	107.3	120.5
Horned cattle ..... do....	45 16.9	83 63.7	72 14.9	79 86.5	499.7	110.6
Horses ..... do....	360 17.0	182 29.0	209 15.6	169 93.0	203.0	81.2
Mules ..... do....	70 25.0	95 26.3	121 62.9	114 83.5	81.4	94.4
Sheep ..... do....	4 32.6	2 71.4	4 32.2	3 42.4	142.3	79.2
Ashes, pot and pearl ..... pound..	5.7	5.6	6.1	5.8	80.5	95.0
Beer:						
In bottles ..... dozen..	1 84.4	1 90.6	1 86.1	1 85.4	88.6	99.0
In casks ..... gallon..	44.7	31.7	39.3	37.5	105.0	95.4
Bones and bone-dust ..... cwt..	1 94.5	1 94.3	1 90.5	2 04.5	124.3	107.3
Bone-black, lamp-black ..... pound..	1.6	8.0	3.2	*4.9	*104.2	153.1
Barley ..... bushel..	82.9	61.6	73.6	69.0	125.6	93.7
Bread and biscuit ..... pound..	5.5	4.9	5.0	4.9	85.9	98.0
Indian corn ..... bushel..	81.4	63.4	66.8	68.3	73.9	102.2
Indian-corn meal ..... barrel..	3 98.7	3 32.4	3 44.0	3 67.0	73.4	106.6
Oats ..... bushel..	67.4	61.7	47.6	50.6	80.4	106.3
Rye ..... do....	87.3	74.2	97.1	76.4	67.5	78.6
Rye flour ..... barrel..	4 44.2	3 88.8	5 77.8	4 15.6	75.3	71.9
Wheat ..... bushel..	1 24.4	1 15.3	1 18.5	1 12.6	87.3	95.0
Wheat flour ..... barrel..	6 18.9	5 77.0	6 14.8	5 95.5	97.4	96.8
Bricks ..... M..	10 12.1	7 99.0	9 42.3	8 85.4	79.6	93.9
Candles ..... pound..	12.3	12.4	12.3	12.4	75.6	100.8
Coal:						
Anthracite ..... ton..	4 46.2	4 60.9	4 67.7	4 74.7	71.5	101.4
Bituminous ..... do....	3 20.4	2 87.4	3 50.8	3 44.0	73.0	98.0
Copper, pigs and bars ..... pound..	17.8	14.9	16.9	15.7	90.2	92.8
Cordage, rope, twine ..... do ...	12.4	11.7	11.3	10.9	53.1	96.4
Cotton:						
Sea-island ..... pound..	30.4	24.1	28.8	29.2	54.3	101.3
Other ..... do ...	12.0	10.7	11.4	10.7	45.5	93.8
Colored ..... yard..	8.3	8.4	7.9	7.7	45.2	97.4
Uncolored ..... do....	8.1	7.7	8.1	8.3	51.2	102.4
Apples, dried ..... pound..	7.5	7.4	7.9	7.7	81.9	97.4
Ginseng ..... do....	1 94.8	1 98.1	1 83.9	2 04.9	213.6	111.4
Glue ..... do....	17.8	16.7	16.8	18.1	72.1	107.7
Hay ..... ton..	18 92.6	21 95.5	17 99.1	19 65.6	112.8	109.2
Hemp, cables ..... cwt..	13 97.3	11 78.2	13 31.9	13 26.6	86.9	99.6
Hops ..... pound..	27.0	48.0	24.8	*71.8	*469.2	289.5
Ice ..... ton..	2 71.5	2 54.9	2 76.0	2 59.9	63.8	94.1
India-rubber boots, &c ..... pair..	2 00.6	1 02.7	1 38.8	1 38.2	42.5	99.5
Iron:						
Pig ..... pound..	1.5	1.3	1.3	1.5	93.7	115.3
Bar ..... do....	3.3	3.1	4.0	3.4	68.0	85.0
Boiler-plate ..... do....	2.2	2.6	3.7	3.6	78.2	97.2
Railroad bars ..... do....	1.9	5.0	2.5	3.2	88.8	128.0
Sheet, band, &c ..... do....	3.8	6.3	4.2	4.9	90.7	116.6
Car-wheels ..... piece..	10 70.2	10 57.8	9 59.4	10 66.2	53.5	111.1
Nails and spikes ..... pound..	5.5	3.1	3.3	3.5	61.4	106.0
Steel ingots ..... do....	9.2	8.3	9.3	9.2	77.3	98.9
Leather, sole and upper ..... do....	21.7	20.7	20.9	21.1	74.2	100.9
Boots and shoes ..... pair..	1 19.2	1 29.3	1 25.6	1 21.9	80.2	97.0
Lime and cement ..... barrel..	1 36.5	1 83.1	1 49.4	1 60.8	81.5	107.6
Resin and turpentine ..... do....	2 74.8	2 35.6	2 80.3	2 27.7	74.7	81.2
Tar and pitch ..... do....	2 61.7	2 24.4	2 55.9	2 41.7	79.8	94.4
Oil-cake ..... pound..	1.4	1.4	1.4	1.3	61.9	92.7
Mineral oil, crude ..... gallon..	7.2	7.5	7.5	7.4	359.2	98.6
Naphthas, benzine, &c ..... do....	8.0	8.3	8.9	7.6	73.0	85.3
Illuminating oil ..... do....	8.5	8.9	9.1	8.7	28.5	95.6
Lubricating oil ..... do....	21.7	21.8	22.9	22.8	.....	99.5
Lard oil ..... do....	94.4	92.4	85.7	93.1	67.7	108.6
Neat's-foot oil ..... do....	47.2	99.4	85.0	89.2	68.8	104.9
Sperm oil ..... do....	1 11.8	1 09.2	1 02.0	1 05.5	66.3	103.4
Whale oil ..... do....	44.5	40.4	38.8	50.8	69.2	130.9
Cotton-seed oil ..... do....	53.7	48.9	46.2	52.0	.....	112.5
Linseed oil ..... do....	72.3	64.1	68.4	63.8	60.3	93.2
Gunpowder ..... pound..	16.3	16.2	17.8	15.3	97.4	85.9
Bacon ..... do....	11.0	11.4	9.8	10.9	69.4	111.2
Hams ..... do....	13.1	12.1	14.0	12.7	80.8	90.7
Fresh beef ..... do....	11.0	10.3	9.7	10.2	141.6	105.1
Salted beef ..... do....	9.1	8.1	8.5	8.9	202.2	104.7
Butter ..... do....	18.8	17.6	19.3	18.5	63.1	95.8
Cheese ..... do....	10.8	11.1	10.9	11.2	73.2	102.7
Eggs ..... dozen..	17.3	19.2	19.2	20.8	52.6	108.3

XXIX.—*AVERAGE and COMPARATIVE PRICES of the PRINCIPAL DOMESTIC COMMODITIES, &c.*—Continued.

Commodities.	Average price during month of June—		Average price during year ended June 30—		Percentage of the prices of year 1883 to prices of the years—	
	1882.	1883.	1882.	1883.	1870.	1882.
Fish:						
Dried ....cwt..	$4 07.8	$5 29.5	$3 60.6	$5 57.1	*107.4	154.4
Pickled....barrel..	6 78.2	7 50.5	6 39.5	7 66.9	93.6	119.9
Lard....pound..	11.8	11.2	11.5	11.8	71.5	102.6
Mutton, fresh ....do....	12.1	7.9	9.5	8.7	.....	91.5
Pork ....do....	9.8	9.5	8.9	9.9	72.7	111.2
Onions ....bushel..	1 62.8	1 06.3	1 14.7	94.5	56.4	82.3
Potatoes....do....	1 29.1	72.0	1 08.2	97.5	141.3	90.1
Quicksilver....pound..	38.7	36.0	38.6	36.9	90.8	95.5
Rags ....do....	2.5	1.9	1.2	*1.8	*20.2	150.0
Rice....do....	7.1	5.7	7.0	6.3	106.7	90.0
Salt ....bushel..	44.5	33.5	43.4	31.9	79.5	73.5
Cotton-seed....pound..	1.6	1.4	0.9	0.9	.....	100.0
Soap ....do....	5.0	5.2	5.0	5.1	63.7	102.0
Spermaceti ....do....	18.1	17.0	18.3	16.7	50.7	91.2
Spirits:						
Grain....gallon..	20.0	43.2	20.6	*41.2	*20.3	200.0
Molasses ....do....	23.5	45.3	34.0	43.2	57.7	127.0
Spirits of turpentine ....do....	43.4	36.2	46.6	44.2	105.7	94.8
Starch....pound..	5.0	4.7	4.7	4.6	56.0	97.8
Sugar:						
Brown....pound..	8.6	6.3	8.0	8.6	76.7	107.5
Refined....do....	9.6	9.1	9.7	9.1	72.8	93.8
Molasses ....gallon..	24.7	17.6	24.8	22.3	74.3	89.9
Tallow ....pound..	8.6	8.4	7.9	8.3	82.1	105.0
Tobacco, leaf....do....	8.9	8.0	8.5	8.2	72.5	96.4
Varnish ....gallon..	1 92.7	1 71.2	1 84.3	1.94.1	122.3	105.3
Wax, bees....pound..	33.5	27.8	26.0	29.6	74.7	113.8
Boards, planks ....M feet..	16 08.3	16 55.9	16 90.2	16 78.8	80.9	99.3
Timber, sawed....cubic feet..	14.7	15.9	14.4	15.3	89.4	106.2
Wool, raw....pound..	30.0	.....	32.1	34.2	95.2	106.5
Zinc, plates and bars....do..	8.4	6.9	8.3	8.3	86.4	100.0
Average	.....	.....	.....	.....	93.6	104.4
Deducting per cents marked *	.....	.....	.....	.....	90.9	99.8

XXX.—*PRICES of PRINCIPAL COMMODITIES in the NEW YORK MARKET for the CALENDAR YEAR* 1882, *compared with the AVERAGE PRICES for FIFTY-SIX YEARS PRECEDING* 1881, *and with AVERAGE PRICES for* 1881.

Articles.	Average prices in New York.			Percentage of prices of 1882 to average prices.	
	For fifty-six years ending 1880.	For the year 1881.	For the year 1882.	Of fifty-six years.	Of 1881.
Flour:					
Superfine ....barrel..	$5 44.8	$4 43.9	$3 95.8	72.6	89.1
Western ....do....	5 72.5	5 02.0	4 77.4	83.3	95.1
Rye flour ....do....	3 99.9	3 52.4	3 24.7	81.1	92.1
Corn meal....do....	3 40.0	3 07.4	3 91.8	115.2	127.4
Wheat:					
Northern ....bushel..	1 34.9	1 30.7	1 27.7	94.6	97.7
Western ....do....	1 28.2	1 27.1	1 28.5	100.2	101.1
Rye....do....	79.4	1 02.4	83.3	104.9	81.3
Oats ....do....	43.7	48.4	57.5	131.5	118.8
Corn....do....	70.0	62.5	79.6	113.7	127.3
Barley ....do....	92.9	97.5	95.3	102.5	97.7

XXX.—*PRICES of PRINCIPAL COMMODITIES, &c.*—Continued.

Articles.	Average prices in New York.			Percentage of prices of 1882 to average prices.	
	For fifty-six years ending 1880.	For the year 1881.	For the year 1882.	Of fifty-six years.	Of 1881.
Candles:					
Sperm ..... pound..	$0 32.6	$0 20.3	$0 18.5	56.7	91.1
Paraffine ..... do....	.....	.....	17.8	.....	.....
Coal:					
Anthracite ..... ton..	6 35.6	4 21.6	4 33.5	68.2	102.8
Liverpool ..... chaldron..	8 98.0	11 00.0	11 00.0	122.5	100.0
Coffee:					
Rio ..... pound.	12.2	11.6	9.8	80.2	84.4
Java ..... do....	15.3	17.3	16.0	106.6	92.4
Copper:					
Pig ..... pound.	19.0	18.3	18.5	97.3	191.0
Bolts ..... do....	29.2	27.0	30.0	102.7	111.1
Sheathing ..... do....	25.9	25.0	28.0	108.1	112.0
Cotton, upland ..... do....	14.6	11.5	11.8	80.8	102.6
Fish:					
Cod ..... cwt..	3 71.5	5 44.9	6 57.4	176.9	120.6
Mackerel ..... barrel..	12 26.6	18 99.0	18 79.0	153.1	98.9
Fruit:					
Almonds ..... pound..	15.0	16.7	16.5	110.0	98.8
Raisins ..... box..	2 32.7	2 75.0	1 80.0	77.3	65.4
Figs ..... pound..	8.7	16.2	12.4	142.5	76.5
Prunes ..... do....	12.8	6.0	6.6	51.5	110.0
Furs, beaver ..... do....	3 24.8	3 16.8	3 25.0	100.0	102.5
Gunpowder:					
Rifle ..... 25 pounds..	4 37.4	6 21.9	6 25.0	142.8	100.5
Blasting ..... do....	3 16.6	3 81.0	3 90.0	123.1	102.3
Hemp:					
Dressed ..... ton..	205 48.8	220 00.0	196 00.0	95.3	89.0
Undressed ..... do....	138 19.2	140 00.0	125 00.0	90.4	89.2
Russia ..... do....	212 92.2	184 62.0	175 00.0	82.1	94.7
Hides:					
South American ..... pound..	17.2	24.0	24.8	144.2	103.3
Mexican ..... do....	15.4	19.1	19.7	127.9	103.1
Hops ..... do....	17.9	20.1	45.8	.....	.....
Indigo ..... do....	88.1	75.0	77.0	87.4	102.6
Iron:					
Scotch ..... ton..	34 61.3	24 44.5	26 75.3	77.3	109.4
Sheet ..... pound..	6.9	4.1	4.1	59.4	100.0
Russia ..... do....	12.6	14.0	12.2	96.8	87.1
Lead, pig ..... cwt..	5 32.3	4 85.8	4 96.0	93.1	102.1
Leather ..... pound..	20.3	23.4	23.7	116.7	101.2
Molasses:					
New Orleans ..... gallon..	40.3	47.6	58.7	145.6	123.3
Sugar-house ..... gallon..	30.1	21.9	23.8	79.0	108.6
West Indies ..... do....	26.2	43.6	49.8	190.0	114.2
Nails:					
Cut ..... pound..	4.3	3.7	4.1	95.3	110.8
Wrought ..... do....	9.2	4.9	5.3	57.5	108.1
Naval stores:					
Turpentine ..... gallon..	49.0	47.0	51.5	105.1	109.5
Rosin ..... barrel..	2 98.3	2 06.7	2 11.5	70.9	102.3
Oil:					
Whale ..... gallon..	42.0	51.5	55.7	132.6	108.1
Sperm ..... do....	1 17.6	90.5	1 08.3	92.0	119.6
Olive ..... do....	1 05.9	97.9	96.0	90.6	92.5
Linseed ..... do....	79.3	58.8	63.0	79.4	107.1
Paint:					
Red lead ..... cwt..	7 36.3	6 29.0	6.30.0	85.5	100.1
White lead ..... do....	9 54.9	7 21.0	7 00.0	73.3	97.0
Petroleum:					
Crude ..... gallon..	12.0	7.1	7.0	58.3	98.6
Refined ..... do....	22.1	8.3	7.3	33.0	87.9
Pork:					
Mess ..... barrel..	14 87.0	17 29.9	17 04.0	114.5	98.5
Prime ..... do....	11 41.0	15 78.3	18 92.0	165.8	119.8
Beef:					
Mess ..... barrel..	9 66.4	11 82.2	13 60.8	140.8	115.1
Prime ..... do....	6 37.0	14 26.9	18 97.2	297.8	132.9
Hams ..... pound..	9.5	11.6	14.0	147.3	120.6

XXX.—*PRICES of PRINCIPAL COMMODITIES, &c.*—Continued.

Articles.	Average prices in New York.			Percentage of prices of 1882 to average prices.	
	For fifty-six years ending 1880.	For the year 1881.	For the year 1882.	Of fifty-six years.	Of 1881.
Shoulders ..... pound..	$0 07.3	$0 07.5	$0 09.2	126.0	122.6
Lard ..... do....	9.1	12.0	11.9	130.7	99.1
Butter ..... do....	17.5	23.2	22.4	128.0	96.5
Cheese ..... do....	8.2	11.4	11.9	145.1	104.3
Rice ..... cwt..	4 60.7	6 20.0	5 90.0	128.0	95.1
Salt:					
Liverpool ..... sack..	1 45.7	75.0	75.0	51.4	100.0
Turk's Island ..... bushel..	33.6	22.0	22.2	66.0	100.9
Seeds:					
Clover ..... pound..	9.2	8.7	8.9	96.7	102.3
Timothy ..... bushel..	2 85.1	2 87.5	2 52.7	88.6	87.8
Soap:					
Brown ..... pound..	5.5	.....	.....	.....	.....
Castile ..... do....	10.9	14.0	13.9	127.5	99.3
Spices:					
Pepper ..... pound..	10.1	15.9	16.2	160.4	101.8
Nutmeg ..... do....	1 05.2	84.0	80.0	76.4	95.2
Sugar:					
New Orleans ..... pound..	6.4	6.7	.....	104.6	.....
Cuba ..... do....	7.4	7.7	7.3	98.6	94.8
Loaf ..... do....	11.7	10.0	9.9	84.6	99.0
Tallow, American ..... do....	8.3	7.0	8.3	100.0	118.5
Tea:					
Young Hyson ..... pound..	56.7	26.6	23.9	42.1	89.8
Oolong ..... do....	53.6	26.0	23.0	42.9	88.4
Souchong ..... do....	43.0	27.5	22.2	51.6	80.7
Imperial ..... do....	70.0	32.0	30.0	42.8	93.7
Tobacco:					
Kentucky ..... pound..	7.9	8.2	9.3	117.7	113.4
Manufactured ..... do....	17.1	19.5	17.6	102.9	90.2
Havana ..... do....	75.3	91.9	89.5	118.8	97.3
Wool:					
Common ..... pound....	29.5	45.4	45.5	154.2	100.2
Merino ..... do....	44.5	29.0	30.6	68.7	105.5
Pulled ..... do....	35.0	36.4	38.6	110.3	106.0
Average	.....	.....	.....	103.3	101.6

XXXI.—*COMPARATIVE PRICES, for the years* 1881 *and* 1882, *of the PRINCIPAL COMMODITIES IMPORTED into the UNITED KINGDOM, of which QUANTITIES and VALUES are GIVEN in the ACCOUNTS relating to TRADE and NAVIGATION as OFFICIALLY PUBLISHED for those years, and the MEAN PER CENT. of PRICES in* 1882, *compared with* 1881.

IMPORTS.

Principal articles.	Year ended December 31, 1881.		Year ended December 31, 1882.		Per cent.
	Quantity, thousands.	Price per unit £.	Quantity, thousands.	Price per unit £.	
Alkali ... cwt.	59.6	1.27	67.0	1.31	103.3
Oxen ... number	251.6	21.75	264.3	21.24	97.6
Cows ... do	31.0	19.49	45.0	19.50	100.0
Calves ... do	36.6	4.65	34.3	4.69	100.8
Sheep ... do	935.2	2.34	1,124.3	2.27	97.0
Swine ... do	24.2	3.37	15.6	3.67	108.9
Bacon ... cwt.	3,858.8	2.29	2,348.0	2.64	115.2
Bark ... do	323.5	0.40	271.5	0.46	115.0
Bark, Peruvian ... do	125.2	14.47	138.7	12.83	88.6
Beef:					
Salted ... cwt.	248.6	1.93	227.7	2.15	114.7
Fresh ... do	812.7	2.66	460.6	2.78	104.5
Bones, for manure ... tons	65.0	5.86	54.4	6.48	110.5
Brimstone ... cwt.	811.2	0.29	945.5	0.30	103.4
Bristles ... pounds	2,319.5	0.15	2,563.0	0.16	106.6
Butter and butterine ... cwt.	2,046.4	5.30	2,167.4	5.23	98.6
Caoutchouc ... do	169.4	13.05	179.9	15.22	116.6
Cheese ... do	183.4	2.85	1,692.4	2.80	98.2
Chicory ... do	143.6	9.66	128.0	11.86	122.7
Clocks ... number	863.0	0.55	950.6	0.55	100.0
Cochineal ... cwt.	33.1	10.68	24.9	9.82	91.9
Copper:					
Ore ... tons	102.6	7.80	103.2	10.02	128.4
Regulus ... do	44.2	36.37	49.2	32.70	89.9
Unwrought ... do	32.1	64.22	35.5	67.97	105.8
Corn ... cwt.	57,042.6	0.55	64,171.6	0.53	94.5
Barley ... do	9,811.0	0.41	15,519.8	0.35	85.3
Oats ... do	10,336.7	0.36	13,646.1	0.33	91.6
Pease ... do	1,972.7	0.40	2,100.1	0.39	97.5
Beans ... do	2,070.1	0.39	2,074.2	0.38	97.4
Indian corn or maize ... do	33,429.7	0.31	18,255.2	0.35	112.9
Wheat meal and flour ... do	11,360.4	0.81	13,028.7	0.81	100.0
Indian corn meal ... do	25.1	0.95	16.4	1.33	140.0
Cotton, raw ... do	14,952.7	2.91	15,794.5	2.29	78.6
Cutch and gambier ... tons	32.9	21.42	30.1	23.04	107.5
Eggs ... G. H.	6,306.6	0.36	6,757.2	0.35	97.2
Fish ... cwt.	986.5	1.85	862.5	1.92	103.7
Flax ... do	1,781.7	1.90	1,966.9	1.83	97.3
Glass:					
Window ... cwt.	659.1	0.77	790.2	0.78	101.2
Plate ...	78.5	2.25	74.3	2.04	90.6
Unenumerated ... cwt.	546.5	1.85	475.5	1.90	102.7
Guano ... tons	50.0	9.76	45.0	8.65	88.6
Gum-arabic ... cwt.	99.8	2.50	115.9	2.17	86.8
Lac seed, shell and stick ... do	104.0	5.76	113.3	4.53	78.6
Gutta-percha ... do	68.4	7.34	72.6	7.39	100.6
Hams ... do	747.0	2.45	548.5	2.77	113.0
Hats or bonnets of straw ... pounds	268.4	0.12	355.3	0.13	108.3
Hemp ... cwt.	1,475.4	1.47	1,354.4	1.60	108.8
Hides:					
Raw ... cwt.	554.1	3.57	576.4	3.63	101.6
Wet ... do	457.2	2.67	613.5	2.66	99.6
Hops ... do	146.7	4.70	315.3	9.05	196.8
Indigo ... do	81.2	28.88	95.4	28.37	98.2
Iron and steel:					
Iron ore ... tons	2,449.2	0.96	3,282.4	0.93	96.8
Bar ... do	111.7	10.22	139.6	10.03	98.1
Unenumerated ... cwt.	3,512.9	0.73	3,460.5	0.71	97.2
Steel, unwrought ... tons	6.6	11.47	5.8	11.12	96.9
Jute ... do	4,949.3	0.80	5,964.3	0.72	90.0
Lard ... cwt.	855.7	2.44	665.8	2.81	111.0
Lead, pig and sheet ... ton	93.4	14.82	87.7	14.42	96.7
Leather ... pounds	66,125.2	0.07	74,953.6	0.07	100.0
Leather, boots and shoes ... dozen pairs	85.7	4.53	109.2	3.97	83.2
Leather, gloves ... do	1,254.0	1.20	1,615.3	1.18	98.3
Madder and garancine ... cwt.	19.5	1.46	23.1	1.42	97.2
Meat:					
Salt or fresh ... cwt.	177.9	2.85	13.0	3.07	107.7
Preserved ... do	575.9	2.84	559.8	3.02	106.3

XXXI.—*COMPARATIVE PRICES for the years* 1881 *and* 1882, *&c.*—Continued.

IMPORTS.

Principal articles.	Year ended December 31, 1881.		Year ended December 31, 1882.		Per cent.
	Quantity, thousands.	Price per unit £.	Quantity, thousands.	Price per unit £.	
Nitre (nitrate of soda) ....do....	1,080.5	0.73	1,915.1	0.66	90.4
Oil:					
Train ....tuns..	17.9	32.10	15.9	33.08	103.0
Palm ....cwt..	819.7	1.45	801.5	1.52	104.8
Cocoanut ....do....	248.4	1.48	136.0	1.57	106.0
Olive ....tuns..	29.8	40.53	23.1	40.43	99.7
Seed ....do....	17.1	31.33	14.6	32.70	104.3
Turpentine ....cwt..	285.4	1.74	357.8	1.78	102.2
Oil-seed cakes ....tons..	220.7	7.93	190.2	7.67	96.7
Oranges and lemons ....bushels..	3,813.0	0.38	4,245.2	0.39	102.6
Paper:					
For printing or writing ....cwt..	190.6	1.80	190.0	1.76	97.7
Other (except hangings) ....do....	531.9	1.50	911.4	0.95	63.3
Petroleum ....gallons..	59,211.9	0.03	59,135.3	0.02	66.6
Pork:					
Salted (not hams) ....cwt..	349.7	1.73	266.2	1.97	113.8
Fresh ....do....	30.2	2.34	23.4	2.44	104.2
Potatoes ....do....	4,034.5	0.27	2,997.5	0.33	122.2
Pyrites of iron, copper, and sulphur ....tons..	542.0	2.21	626.9	2.26	102.2
Quicksilver ....pounds..	4,219.5	0.07	3,444.0	0.08	114.2
Rags for paper:					
Linen and cotton ....tons..	26.7	14.80	20.9	14.35	96.9
Esparto, or other vegetable fiber ....do....	192.3	6.63	181.0	7.07	106.6
Rice ....cwt..	8,479.3	0.43	8,249.7	0.39	90.6
Rosin ....do....	1,124.9	0.30	1,227.5	0.32	106.6
Saltpeter ....do....	267.5	1.10	322.2	1.09	99.0
Seeds:					
Clover and grass ....cwt..	279.9	2.21	354.8	2.13	96.3
Cotton ....tons..	232.1	7.67	210.2	7.44	97.0
Flax and linseed ....quarters..	1,829.8	2.40	2,437.9	2.15	91.2
Rape ....do....	373.0	2.05	547.6	1.88	91.7
Silk:					
Raw ....pounds..	2,907.5	0.84	3,375.3	0.82	97.6
Knubs or husks, waste ....cwt..	54.0	14.00	44.3	13.26	94.7
Thrown ....pounds..	131.8	1.07	294.2	1.19	111.2
Spices:					
Cinnamon ....pounds..	1,736.4	0.07	1,835.0	0.05	71.4
Ginger ....cwt..	27.3	2.06	25.4	2.52	122.3
Pepper ....pounds..	20,792.9	0.02	24,867.8	0.02	100.0
Sugar:					
Refined ....cwt..	2,783.5	1.44	2,769.0	1.43	99.3
Unrefined ....do....	18,667.4	1.08	19,805.5	1.05	97.2
Molasses ....do....	285.7	0.46	209.6	0.43	93.2
Tallow and stearine	1,192.6	1.76	1,118.8	2.01	114.2
Tar ....barrels..	152.3	0.79	160.0	0.70	88.6
Teeth, elephants', &c ....cwt..	12.3	44.00	9.2	49.11	111.6
Tin, in blocks, ingots ....do....	406.9	4.61	487.6	5.22	113.2
Valonia ....tons..	26.8	14.88	35.5	14.75	99.1
Wine:					
Red ....gallons	9,563.7	0.25	9,052.5	0.24	96.0
White ....do....	6,778.1	0.47	6,690.9	0.46	97.8
Wood and timber ....loads..	1,866.2	2.56	2,018.4	2.61	101.9
Sawn or split ....do....	3,668.8	2.47	4,176.7	2.60	105.2
Staves ....do....	118.6	4.94	125.6	5.06	102.4
Mahogany ....tons..	42.2	9.22	36.0	9.74	105.6
Wool:					
Sheep and lambs' ....pounds..	447,044.8	0.05	483,954.3	0.05	100.0
Alpaca, vicuna, and llama ....do....	2,619.8	0.06	4,051.7	0.06	100.0
Goats' wool or hair ....do....	10,067.5	0.07	16,859.7	0.08	114.2
Woolen rags to be used as wool ....do....	78,265.6	0.009	84,981.1	0.009	100.0
Woolen yarn, silk mixture ....do....	10,068.1	0.12	12,728.8	0.12	100.0
Yeast, dried ....cwt..	206.8	2.62	217.7	2.67	101.9
Zinc:					
Crude, in cakes ....tons..	46.1	16.63	42.0	16.92	101.7
Manufactures of, unenumerated ....cwt..	386.0	1.07	363.3	1.09	101.8
Average	.....	.....	.....	.....	101.6

XXXII.—*WORLD'S PRODUCTION of GOLD and SILVER.*

Countries.	1880.				1881.				1882.			
	Gold.		Silver.		Gold.		Silver.		Gold.		Silver.	
	Kilos.	*Dollars.*	*Kilos.*	*Dollars.*	*Kilos.*	*Dollars.*	*Kilos.*	*Dollars.*	*Kilos.*	*Dollars.*	*Kilos.*	*Dollars.*
United States	54, 168	36, 000, 000	942, 987	39, 200, 000	52, 212	34, 700, 000	1, 034, 649	43, 000, 000	48, 902	32, 500, 000	1, 126, 083	46, 800, 000
Russia	*42, 960	28, 551, 028	*11, 391	473, 519	*42, 960	28, 551, 028	*11, 391	473, 519	*42, 960	28, 551, 028	*11, 391	473, 519
Australia	43, 282	28, 765, 000	5, 465	227, 125	†46, 178	30, 690, 000	‡3, 970	164, 983	43, 550	28, 943, 217	2, 475	102, 878
Mexico	§1, 488	989, 160	§605, 469	25, 167, 763	‖1, 292	858, 909	‖665, 918	27, 675, 540	1, 409	936, 223	703, 508	29, 237, 798
Germany	¶350	232, 610	*a*186, 011	7, 730, 617	*b*350	232, 610	*a*186, 990	7, 771, 304	376	249, 890	214, 982	8, 934, 652
Austro-Hungary	1, 647	1, 094, 596	48, 000	1, 994, 880	1, 867	1, 240, 808	31, 359	1, 303, 280	*c*1, 580	1, 050, 068	*c*47, 118	1, 958, 224
Sweden	5	3, 323	1, 312	54, 527	1	665	1, 176	48, 875	*d*1	665	*d*1, 176	48, 875
Norway	.....	.....	4, 436	184, 360	.....	.....	4, 812	199, 987	.....	.....	*d*4, 812	199, 987
Italy	*e*109	72, 375	*e*432	17, 949	*e*109	72, 375	*e*432	17, 949	*e*109	72, 375	*e*432	17, 949
Spain	.....	.....	74, 500	3, 096, 220	.....	.....	*f*74, 500	3, 096, 220	.....	.....	*f*74, 500	3, 096, 220
Turkey	7	4, 918	1, 719	71, 441	7	4, 918	1, 719	71, 441	10	6, 646	2, 164	89, 916
Argentine Republic	*g*118	78, 546	*g*10, 109	420, 225	*g*118	78, 546	*g*10, 109	420, 225	*g*118	78, 546	*g*10, 109	420, 225
Colombia	*g*6, 019	4, 000, 000	*g*24, 057	1, 000, 000	*g*6, 019	4, 000, 000	*g*24, 057	1, 000, 000	*g*6, 019	4, 000, 000	*g*24, 057	1, 000, 000
Bolivia	*d*109	72, 345	*d*264, 677	11, 000, 000	109	72, 345	264, 677	11, 000, 000	*d*109	72, 345	264, 677	11, 000, 000
Chili	*d*194	128, 869	*d*122, 275	5, 081, 747	194	128, 869	122, 275	5, 081, 747	*d*194	128, 869	*d*122, 275	5, 081, 747
Brazil	1, 345	893, 887	.....	.....	1, 116	741, 694	.....	.....	*d*1, 116	741, 694	.....	.....
Japan	*g*702	466, 548	*g*22, 460	916, 400	*g*702	466, 548	*g*22, 046	916, 400	*g*702	466, 548	*g*22, 460	916, 400
Africa	*a*3, 000	1, 993, 800	.....	.....	*a*3, 000	1, 993, 800	.....	.....	*a*3, 000	1, 993, 800	.....	.....
Venezuela	3, 423	2, 274, 692	.....	.....	*f*3, 423	2, 274, 692	.....	.....	*f*3, 423	2, 274, 692	.....	.....
Dominion of Canada	1, 226	815, 089	1, 641	68, 205	1, 648	1, 094, 926	1, 641	68, 205	*d*1, 648	1, 094, 926	*d*1, 641	68, 205
Total	160, 152	106, 436, 786	2, 326, 941	96, 704, 978	161, 305	107, 202, 733	2, 461, 721	102, 309, 675	155, 226	103, 161, 532	2, 633, 860	109, 446, 595

* Estimated the same as for 1879, which was official from "L'Economiste Français," July, 1881, p. 112.
† Official for Victoria and New South Wales, with estimated production of the other provinces.
‡ The mean of the official production for 1880 and 1882.
§ Estimated same as for 1879, which was furnished by the Mexican minister.
‖ Coinage and export of bullion from official data.
¶ From official total production, 17 per cent. deducted for foreign ore.
a Estimated by Dr. A. Soetbeer.
b Same estimate as 1880.
c Official for Hungary, with former annual official production for Austria added.
d Estimated same as 1881.
e Estimated same as official statement for 1877.
f Estimated same as official statement for 1880.
g Estimated same as official statement for 1879.

XXXIII.—*COINAGE of VARIOUS COUNTRIES.*

Countries.	1880.		1881.		1882.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
United States	$62, 308, 279	$27, 409, 706	$96, 850, 890	$27, 939, 203	$65, 887, 685	$27, 972, 035
Mexico			438, 778	24, 139, 023	452, 590	25, 146, 260
Bolivia				1, 970, 983		
Venezuela	324, 024					
Hayti				780, 000		
Great Britain	20, 196, 228	3, 705, 878		4, 852, 523		1, 021, 381
Australia	22, 151, 334		19, 699, 115		18, 701, 959	
India	69, 670	40, 002, 173		20, 682, 625	170, 543	29, 386, 322
Germany	6, 662, 153		1, 634, 189		3, 167, 085	6, 407, 157
Austria-Hungary	2, 468, 029	8, 373, 563	2, 429, 998	9, 028, 671	2, 829, 590	3, 122, 819
France			418, 231	1, 299, 554	722, 206	223, 853
Belgium		150, 639		38, 055	2, 016, 117	
Italy	499, 997		3, 253, 988	1, 598, 346		
Netherlands	259, 313	40, 200				608, 312
Norway		499				123, 280
Sweden	752, 992	223, 094	11, 149, 950	3, 862, 798	40, 200	19, 703
Spain	33, 113, 719	268, 955			1, 996, 310	10, 671, 842
Portugal	319, 680	133, 920	245, 160		162, 000	
Japan	460, 365	2, 076, 955	490, 585	4, 514, 043	803, 645	3, 294, 988
Brazil	30, 368		21, 659			
Roumania				4, 747, 800		
Turkey					2, 960, 056	
Chili	108, 930	2, 226, 392	125, 280	3, 020, 000		
Total	149, 725, 081	84, 611, 974	136, 757, 823	108, 473, 624	99, 909, 986	107, 997, 952

XXXIV.—*CIRCULATION.*

Countries.	Population.		Date for which circulation is stated.	P per.	Specie.				Total paper currency and specie.	Per capita.	
	Year.	Latest census or estimate.			Gold.	Silver, full legal tender.	Silver, limited tender.	Total.		Paper.	Specie.
United States	1880	50, 155, 783	Oct. 1, 1883	$884, 002, 074	$606, 197, 000	$159, 479, 000	$80, 920, 000	$846, 596, 000	$1, 730, 598, 074	$17 63	$16 88
Great Britain and Ireland	1881	35, 246, 562	July 28, 1883	203, 534, 617	587, 683, 000	.....	93, 164, 000	680, 847, 000	884, 381, 617	5 77	19 31
Dominion of Canada, including Manitoba and Newfoundland.	1881	4, 506, 563	July 1, 1881 June 30, 1883	*51, 081, 469	†9, 326, 000	.....	‡4, 500, 000	13, 826, 000	64, 907, 469	11 33	3 07
British India	1881	252, 541, 210	Dec. 31, 1882	62, 383, 126	.....	§1, 027, 000, 000	.....	1, 027, 000, 000	1, 089, 383, 126	24	4 07
Ceylon	1881	2, 758, 166	Dec. 31, 1882	1, 563, 300	.....	772, 000	.....	772, 000	2, 335, 300	57	28
Australia, Tasmania, and New Zealand.	1881	2, 798, 898	Dec. 31, 1882	26, 010, 722	*a*65, 000, 000	.....	5, 000, 000	70, 000, 000	96, 010, 722	9 03	25 01
Cape of Good Hope	1880	780, 757	June 30, 1882	*b*5, 637, 000	‖30, 000, 000	.....	‖2, 441, 000	32, 441, 000	38, 078, 000	7 22	41 54
France	1881	37, 321, 186	Sept. 20, 1883	*c*566, 594, 466	*d*873, 000, 000	*e*540, 000, 000	57, 900, 000	1, 470, 900, 000	2, 037, 494, 466	15 16	39 41
Algiers	1877	2, 867, 626	Dec. 31, 1882	12, 352, 000	9, 300, 000	5, 915, 000	.....	15, 215, 000	27, 567, 000	4 30	5 30
Guadeloupe	1878	185, 460	Dec. 31, 1882	965, 750	381, 000	281, 000	.....	662, 000	1, 627, 750	5 21	52
Belgium	1879	5, 536, 654	Sept. 6, 1883	**62, 841, 115	*a*68, 000, 000	*a*58, 000, 000	*a*6, 500, 000	132, 500, 000	195, 341, 115	11 38	23 93
Switzerland	1880	2, 846, 102	Sept. 8, 1883	*c*18, 283, 440	*f*17, 000, 000	10, 000, 000	4, 700, 000	31, 700, 000	49, 983, 440	6 42	11 14
Italy	1881	28, 452, 639	Jan. 1, 1883	*a*294, 793, 100	*a*160, 000, 000	*a*40, 000, 000	*a*20, 000, 000	220, 000, 000	514, 793, 100	10 36	7 73
Greece	1882	1, 979, 423	Jan. 1, 1883	*a*23, 739, 000	*a*2, 702, 000	*a*2, 702, 000	.....	5, 404, 000	29, 143, 000	12 00	2 73
Spain	1877	16, 625, 860	May 31, 1883	*g*68, 875, 574	*h*130, 000, 000	*h*40, 000, 000	*h*30, 000, 000	200, 000, 000	268, 875, 574	4 14	12 03
Cuba	1877	1, 394, 516	Dec. 31, 1882	44, 862, 543	28, 181, 000	.....	.....	28, 181, 000	73, 043, 543	32 17	22 07
Luzon	1880	4, 450, 191	Dec. 31, 1882	1, 200, 000	762, 000	2, 236, 000	.....	2, 998, 000	4, 198, 000	27	67
Portugal, including Azores and Madeira.	1878	4, 550, 699	Jan. 1, 1879	5, 023, 360	*i*30, 000, 000	.....	*a*10, 000, 000	40, 000, 000	45, 023, 360	1 10	8 79
Germany	1880	45, 234, 061	Sept. 15, 1883	*c*207, 564, 732	*j*342, 720, 000	*j*109, 480, 000	*j*104, 720, 000	556, 920, 000	764, 484, 732	4 59	12 31
Austria Hungary	1880	35, 839, 428	Aug. 31, 1883	*c*299, 412, 324	*k*44, 500, 000	*k*74, 000, 000	.....	118, 500, 000	417, 912, 324	8 34	3 31
Sweden and Norway	1880	6, 479, 168	Dec. 31, 1881	33, 602, 936	12, 534, 000	.....	5, 405, 000	17, 939, 000	51, 541, 936	5 19	2 77
Danish Kingdom	1880	2, 096, 400	Dec. 31, 1881	20, 158, 767	14, 000, 000	.....	4, 327, 000	18, 327, 000	38, 485, 767	9 62	8 74

* New York Bankers' Magazine, February, 1883.
† Adding to estimate of last year amount exported from England in 1881 and 1882.
‡ Silver coinage for last 12 years.
§ Estimate of former report adding coinage less recoinage, and estimated consumption in ornamentation.
‖ Estimated.
** London Economist, September 15, 1883.
a Arbitrages et Parites, 1883, by Ottomar Haupt.
b London Economist, August 26, 1882.
c London Economist, September 22, 1883.
d Estimate of last year, adding gain from imports and deducting consumption in arts.
e Estimate of last year, less excess of exports in 1881 and 1882.
f Adding to estimate of last year gained by import and deducting consumption.
g London Economist, June 16, 1883.
h Estimate of the Silver Commission, p. 510, which agrees with that of Ottomar Haupt, deducting probable consumption in arts and manufactures.
i Estimate of Ottomar Haupt with excess of imports for two years, deducting the amount used in the arts and manufactures.
j Estimate of Dr. A. Soetbeer.
k Bank reserve, with $8,000,000 gold and $14,000,000 silver added as active circulation.

XXXIV.—*CIRCULATION*—Continued.

Countries.	Population.		Date for which circulation is stated.	Paper.	Specie.				Total paper currency and specie.	Per capita.	
	Year.	Latest census or estimate.			Gold.	Silver, full legal tender.	Silver, limited tender.	Total.		Paper.	Specie.
Netherlands	1880	4, 061, 580	Sept. 15, 1883	*$76, 871, 505	†$18, 000, 000	$56, 489, 000	.....	$74, 489, 000	$151, 360, 505	$18 92	$18 34
Russia	1880	98, 323, 000	Sept. 10, 1883	*509, 945, 935	‡119, 769, 000	.....	.....	119, 769, 000	629, 714, 935	5 18	1 21
Turkey	1880	24, 987, 000	Dec. 31, 1882	5, 280, 000	39, 600, 000	35, 200, 000	.....	74, 800, 000	80, 080, 000	21	3 00
Roumania	1881	5, 376, 000	Dec. 31, 1881	15, 822, 383	163, 000	11, 387, 000	.....	11, 550, 000	27, 372, 383	2 94	2 15
Mexico	1880	9, 557, 279	June 30, 1883	§2, 058, 529	‡10, 000, 000	‖40, 000, 000	.....	50, 000, 000	52, 058, 529	21	5 23
Central America	1881	2, 891, 600	June 30, 1880	163, 347	2, 318, 000	374, 000	.....	2, 692, 000	2, 855, 347	06	93
Argentine Republic	1880	2, 540, 000	Dec. 31, 1882	37, 101, 756	¶6, 000, 000	¶3, 000, 000	.....	9, 000, 000	46, 101, 756	14 60	3 54
Colombia	1881	3, 000, 000	Aug. 18, 1879	1, 895, 343	500, 000	.....	$4, 000, 000	4, 500, 000	6, 395, 343	63	1 50
Brazil	1880	11, 108, 291	Aug. 18, 1883	**102, 000, 000	.....	.....	.....	.....	102, 000, 000	9 18	.....
Peru	1876	3, 050, 000	Mar. 1, 1879	13, 098, 820	62, 000	1, 820, 000	.....	1, 882, 000	14, 980, 820	4 29	62
Venezuela	1881	2, 675, 245	Sept. 1, 1881	250, 900	††4, 000, 000	.....	††1, 000, 000	5, 000, 000	5, 250, 900	09	1 86
Chili	1876	2, 420, 500	Dec. 31, 1881	26, 555, 341	.....	††6, 000, 000	.....	6, 000, 000	32, 555, 341	10 97	2 47
Bolivia	1876	2, 325, 000	Dec. 31, 1881	1, 131, 517	.....	5, 400, 000	.....	5, 400, 000	6, 531, 517	49	2 32
Uruguay	1880	438, 245	Dec. 31, 1882	5, 986, 000	‡4, 601, 000	††1, 000, 000	.....	5, 601, 000	11, 587, 000	13 66	2 28
Hayti	1877	572, 000	Dec. 31, 1881	.....	4, 000, 000	780, 000	.....	4, 780, 000	4, 780, 000	.....	8 36
Japan	1883	36, 700, 110	Dec. 31, 1881	140, 278, 112	93, 134, 000	46, 334, 000	.....	139, 468, 000	279, 746, 112	3 82	3 80
Total	.....	.....	.....	3, 832, 920, 903	3, 333, 433, 000	2, 277, 649, 000	434, 577, 000	6, 045, 659, 000	9, 878, 579, 903	.....	.....

* London Economist, September 22, 1883.
† Estimate in report of last year, deducting loss by export for 1881 and 1882, and the consumption in arts and manufactures.
‡ Bank reserve only.
§ London Economist, September 15, 1883.
‖ Estimated.
¶ Estimate of last year with $2,000,000 gold and $1,500,000 silver added for new coinage.
** London Economist, August 18, 1883.
†† Arbitrages et Parites, 1883, by Ottomar Haupt.

XXXV.—*TABLE of GOVERNMENT and BANK ISSUE and METALLIC RESERVES.*

Countries.	Date referred to.	Paper.			Bullion and coin in—						Aggregate.
					Treasury.			Banks.			
		Government issue.	Bank issue.	Total.	Gold.	Silver.	Total.	Gold.	Silver.	Total.	
United States	Oct. 1, 1883	$530, 659, 403	$353, 342, 671	$884, 002, 074	$206, 130, 542	$146, 445, 444	$352, 575, 986	$72, 232, 816	$7, 208, 858	$79, 441, 674	$432, 017, 660
Great Britain and Ireland.	July 28, 1883	.....	203, 534, 617	203, 534, 617	.....	.....	.....	.....	.....	142, 500, 181	142, 500, 181
Dominion of Canada, including Manitoba and Newfoundland.	July 1, 1881 & Dec. 31, '82	14, 579, 775	*36, 501, 694	51, 081, 469	.....	.....	.....	.....	.....	*6, 555, 761	6, 555, 761
British India	Dec. 31, 1882	62, 383, 126	.....	62, 383, 126	.....	70, 638, 000	70, 638, 000	.....	7, 720, 000	7, 720, 000	78, 358, 000
Ceylon	Dec. 31, 1882	.....	1, 563, 300	1, 563, 300	.....	.....	.....	.....	1, 273, 800	1, 273, 800	1, 273, 800
Australia, Tasmania, and New Zealand.	Dec. 31, 1882	.....	26, 010, 722	26, 010, 722	.....	.....	.....	48, 737, 837	.....	48, 737, 837	48, 737, 837
Cape of Good Hope	June 30, 1882	.....	†5, 637, 000	5, 637, 000	.....	.....	.....	†8, 092, 000	.....	8, 092, 000	8, 092, 000
France	Sept. 20, 1883	.....	‡566, 594, 466	566, 594, 466	.....	.....	.....	‡188, 114, 808	‡198, 675, 631	386, 790, 439	386, 790, 439
Algiers	Dec. 31, 1882	.....	12, 352, 000	12, 352, 000	35, 798	124, 678	160, 476	3, 474, 000	1, 930, 000	5, 404, 000	5, 564, 476
Guadeloupe	Dec. 31, 1882	.....	965, 750	965, 750	50, 608	134, 113	184, 721	329, 914	50, 300	380, 214	564, 935
Belgium	Sept. 6, 1883	.....	§62, 841, 115	62, 841, 115	.....	.....	.....	.....	.....	‡18, 590, 000	18, 590, 000
Switzerland	Sept. 8, 1883	.....	‡18, 283, 440	18, 283, 440	.....	.....	.....	.....	.....	‡10, 920, 426	10, 920, 426
Italy	Jan. 1, 1883	‖157, 674, 600	‖137, 118, 500	294, 793, 100	‖110, 000, 000	‖30, 000, 000	140, 000, 000	‖30, 000, 000	‖20, 000, 000	50, 000, 000	190, 000, 000
Greece	Jan. 1, 1883	.....	‖23, 739, 000	23, 739, 000	.....	.....	.....	.....	.....	‖1, 800, 000	1, 800, 000
Spain	May 31, 1883	.....	¶68, 875, 574	68, 875, 574	.....	.....	.....	.....	.....	¶22, 648, 691	22, 648, 691
Cuba	Dec. 31, 1882	.....	44, 862, 543	44, 862, 543	3, 141, 215	.....	3, 141, 215	11, 040, 028	.....	11, 040, 028	14, 181, 243
Luzon	Dec. 31, 1882	.....	1, 200, 000	1, 200, 000	1, 237, 401	2, 528, 276	3, 765, 677	.....	.....	.....	3, 765, 677
Portugal, including Azores and Madeira.	Jan. 1, 1879	.....	5, 023, 360	5, 023, 360	.....	.....	.....	.....	.....	9, 508, 169	9, 508, 169
Germany	Sept. 15, 1883	35, 344, 164	‡172, 220, 568	207, 564, 732	.....	.....	.....	.....	.....	‡142, 757, 777	142, 757, 777
Austria-Hungary	Aug. 31, 1883	128, 860, 965	‡170, 551, 359	299, 412, 324	.....	.....	.....	‡36, 785, 873	‡59, 789, 819	96, 575, 692	96, 575, 692
Sweden and Norway	Dec. 31, 1881	.....	33, 602, 936	33, 602, 936	.....	230, 212	230, 212	11, 060, 360	1, 154, 824	12, 215, 184	12, 445, 396
Danish Kingdom	Dec. 31, 1881	.....	‡20, 158, 767	20, 158, 767	.....	.....	.....	‡7, 772, 000	‡750, 400	8, 522, 400	8, 522, 400
Netherlands	Sept. 15, 1883	4, 020, 000	‡72, 851, 505	76, 871, 505	.....	.....	.....	‡11, 470, 340	‡37, 812, 705	49, 283, 045	49, 283, 045
Russia	Sept. 10, 1883	.....	‡509, 945, 935	509, 945, 935	.....	.....	.....	.....	.....	119, 769, 431	119, 769, 431

* New York Bankers' Magazine, February, 1883.
† London Economist, August 26, 1883.
‡ London Economist, September 22, 1883.
§ London Economist, September 15, 1883.
‖ Arbitrages et Parites 1883, Ottomar Haupt.
¶ London Economist, June 16, 1883.

XXXV.—*TABLE of GOVERNMENT and BANK ISSUE and METALLIC RESERVES*—Continued.

Countries.	Date referred to.	Paper.			Bullion and coin in—						
					Treasury.			Banks.			Aggregate.
		Government issue.	Bank issue.	Total.	Gold.	Silver.	Total.	Gold.	Silver.	Total.	
Turkey	Dec. 31, 1882		$5, 839, 800	$5, 839, 300							
Roumania	Dec. 31, 1881	$2, 333, 704	13, 488, 679	15, 822, 383	$31, 149	$55, 243	$86, 392	$132, 276	$3, 776, 630	$3, 908, 906	$3, 995, 298
Mexico	July 31, 1883		†2, 058, 329	2, 058, 329						†1, 763, 008	1, 763, 008
Central America	June 30, 1880		163, 347	163, 347							
Argentine Republic	June 30, 1881		37, 101, 756	37, 101, 756							
Colombia	Aug. 18, 1879		1, 895, 343	1, 895, 343					200, 000	200, 000	200, 000
Brazil	Aug. 18, 1883	*102, 000, 000		102, 000, 000							
Peru	Mar. 1, 1879	13, 098, 820		13, 098, 820				62, 085	1, 819, 933	1, 882, 018	1, 882, 018
Venezuela	Sept. 1, 1881		250, 900	250, 900							
Chili	Dec. 31, 1881		26, 555, 341	26, 555, 341			798, 000			1, 600, 000	2, 398, 000
Bolivia	Dec. 31, 1881		1, 131, 517	1, 131, 517					443, 597	443, 597	443, 597
Uruguay	Dec. 31, 1881	2, 086, 000	3, 900, 000	5, 986, 000				4, 601, 000		4, 601, 000	4, 601, 000
Japan	Dec. 31, 1881	105, 881, 294	34, 396, 818	140, 278, 112	5, 172, 485	5, 418, 719	10, 591, 204	1, 470, 544	1, 265, 735	2, 736, 279	13, 327, 483
Total		1, 158, 921, 851	2, 674, 558, 652	3, 833, 480, 503	325, 799, 198	255, 574, 685	582, 171, 883	435, 375, 881	343, 872, 232	1, 257, 661, 557	1, 839, 833, 440

* London Economist, August 18, 1883.

† London Economist, September 15, 1883.

XXXVI.—*TABLE showing the TOTAL PAPER and SPECIE CIRCULATION in EACH of the PRINCIPAL COUNTRIES of the WORLD, the AMOUNT of SPECIE in BANK and NATIONAL TREASURIES, and the AMOUNT of ACTIVE CIRCULATION.*

Countries.	Population.	Total metallic and paper circulation.	Amount of specie in banks and national treasuries.	Active circulation.	Per capita of active circulation.
United States	50, 155, 783	$1, 730, 598, 074	$432, 017, 660	$1, 298, 580, 414	$25. 89
Great Britain and Ireland	35, 246, 562	884, 381, 617	142, 500, 181	741, 881, 436	21. 05
Dominion of Canada, including Manitoba and Newfoundland	4, 506, 563	64, 907, 469	6, 555, 761	58, 351, 708	12. 94
British India	252, 541, 210	1, 089, 383, 126	78, 358, 000	1, 011, 025, 126	4. 00
Ceylon	2, 758, 166	2, 335, 300	1, 273, 800	1, 061, 500	. 38
Australia, Tasmania, and New Zealand	2, 798, 898	96, 010, 722	48, 737, 837	47, 272, 885	16. 89
Cape of Good Hope	780, 757	38, 078, 000	8, 092, 000	29, 986, 000	38. 41
France	37, 321, 186	2, 037, 494, 466	386, 790, 439	1, 650, 704, 027	44. 23
Algiers	2, 867, 626	27, 567, 000	5, 564, 476	22, 002, 524	7. 67
Guadeloupe	185, 460	1, 627, 750	564, 935	1, 062, 815	5. 73
Belgium	5, 536, 654	195, 341, 115	18, 590, 000	176, 751, 115	31. 92
Switzerland	2, 846, 102	49, 983, 440	10, 920, 426	39, 063, 014	13. 72
Italy	28, 452, 639	514, 793, 100	190, 000, 000	324, 793, 100	11. 41
Greece	1, 979, 423	29, 143, 000	1, 800, 000	27, 343, 000	13. 81
Spain	16, 625, 860	268, 875, 574	22, 648, 691	246, 226, 883	14. 81
Cuba	1, 394, 516	73, 043, 543	14, 181, 243	58, 862, 300	42. 21
Luzon	4, 450, 191	4, 198, 000	3, 765, 677	432, 323	. 10
Portugal, including Azores and Madeira	4, 550, 699	45, 023, 360	9, 508, 169	35, 515, 191	7. 80
Germany	45, 234, 061	764, 484, 732	142, 757, 777	621, 726, 955	13. 74
Austria-Hungary	35, 839, 428	417, 912, 324	96, 575, 692	321, 336, 632	8. 96
Sweden and Norway	6, 479, 168	51, 541, 936	12, 445, 396	39, 096, 540	6. 03
Danish Kingdom	2, 096, 400	38, 485, 767	8, 522, 400	29, 963, 367	14. 29
Netherlands	4, 061, 580	151, 360, 505	49. 283, 045	102, 077, 460	25. 13
Russia	98, 323, 000	629, 714, 935	119, 769, 431	509, 945, 504	5. 18
Turkey	24, 987, 000	80, 080, 000	.....	80, 080, 000	3. 20
Roumania	5, 376, 000	27, 372, 383	3, 995, 298	23, 377, 085	4. 35
Mexico	9, 557, 279	52, 058, 529	1, 763, 008	50, 295, 521	5. 26
Central America	2, 891, 600	2, 855, 347	.....	2, 855, 347	. 98
Argentine Republic	2, 540, 000	46, 101, 756	.....	46, 101, 756	18. 15
Colombia	3, 000, 000	6, 395, 343	200, 000	6, 195, 343	2. 06
Brazil	11, 108, 291	102, 000, 000	.....	102, 000, 000	9. 18
Peru	3, 050, 000	14, 980, 820	1, 882, 018	13, 098, 802	4. 29
Venezuela	2, 675, 245	5, 250, 900	.....	5, 250, 900	1. 96
Chili	2, 420, 500	32, 555, 341	2, 398, 000	30, 157, 341	12. 45
Bolivia	2, 325, 000	6, 531, 517	443, 597	6, 087, 920	2. 61
Uruguay	438, 245	11, 587, 000	4, 601, 000	6, 986, 000	15. 94
Hayti	572, 000	4, 780, 000	.....	4, 780, 000	8. 35
Japan	36, 700, 110	279, 746, 112	13, 327, 483	266, 418, 629	7. 26
		9, 878, 579, 903	1, 839, 833, 440	8, 038, 746, 463	

REPORT OF THE FIRST COMPTROLLER.

REPORT

OF

THE FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, November 15, 1883.

SIR: In compliance with the request made in your letter of September 10, 1883, I have the honor to submit the following report of the transactions of this office during the fiscal year which ended June 30, 1883.

The following-described warrants were received, examined, countersigned, entered into blotters, and posted into ledgers under their proper heads of appropriation:

Kind.	Number of warrants.	Amounts.
APPROPRIATION.		
Treasury proper	79	$43, 113, 668 58
Public debt	1	649, 243, 961 21
Diplomatic and consular	6	2, 175, 275 87
Customs	16	23, 982, 208 21
Internal revenue	9	5, 949, 011 01
Interior civil	17	8, 621, 048 05
Indians and pensions	42	112, 114, 407 51
War	23	54, 669, 909 55
Navy	15	19, 056, 257 60
	208	918, 925, 747 59
ACCOUNTABLE AND SETTLEMENT.		
Treasury proper	2, 939	$28, 424, 642 26
Public debt	80	649, 315, 672 17
Quarterly salaries	1, 833	595, 759 10
Diplomatic and consular	3, 031	2, 503, 776 83
Customs	3, 811	21, 044, 377 90
Internal revenue	4, 570	5, 815, 731 80
Judiciary	4, 314	4, 225, 675 42
Interior civil	2, 605	8, 745, 431 41
Indians and pensions	5, 244	82, 286, 928 22
War	8, 823	50, 333, 730 77
Navy	2, 283	21, 324, 952 76
	39, 533	874, 616, 678 64
COVERING.		
Indians and pensions repay	501	8, 911, 764 24
War repay	1, 653	1, 422, 347 88
Navy repay	305	6, 302, 819 77
Miscellaneous repay: Interior civil, Treasury, customs, judiciary, diplomatic and consular, internal revenue, and public lands	2, 496	2, 747, 382 50
	4, 955	19, 384, 314 39
Miscellaneous revenue covering warrants	10, 403	318, 387, 609 68
Internal-revenue covering warrants	1, 751	144, 720, 368 98
Land covering warrants	1, 209	7, 955, 864 42
Customs covering warrants	1, 580	214, 706, 496 93
	14, 943	685, 770, 340 01

RECAPITULATION.

Pay, repay, and appropriation warrants	44, 696
Miscellaneous and internal revenue, and lands, and customs covering	14, 943
Total warrants received and passed	59, 639
Miscellaneous requisitions registered and countersigned	782
Requisitions on chief clerk and stationery clerk of the Department	418
Grand total	60, 839

Accounts have been received from the auditing offices, revised, recorded, and the balances thereon certified to the Register of the Treasury, as follows:

Kind.	No. of accounts.	No. of vouchers.	Amount involved.
FROM THE FIRST AUDITOR.			
1. *Judiciary:*			
Accounts of marshals for their fees and for expenses of courts, of district attorneys and their assistants, of clerks of courts, of circuit court commissioners, and accounts for rent of court rooms	4, 288	111, 152	$4, 819, 019 84
Judgments by Court of Claims examined and ordered paid	39	39	646, 129 77
Total	4, 327	111, 191	5, 465, 149 61
2. *Public Debt:*			
Accounts of the Treasurer of the United States:			
For coupons payable in coin	95	1, 477, 593	8, 184, 413 30
For coupons of Treasury notes, Louisville and Portland Canal stock, and old funded debt of the District of Columbia	52	115, 311	2, 458, 206 99
For bonds of the District of Columbia purchased for sinking funds	2	843	217, 662 24
For United States bonds redeemed	37	71, 352	479, 631, 364 19
For Louisville and Portland Canal stock	1	1	1, 000 00
For unclaimed interest	7	78	7, 306 30
For interest on Pacific Railroad stock (reimbursable)	13	420	2, 398, 794 38
For checks for interest on the public debt	91	349, 719	60, 218, 041 14
For gold certificates and refunding certificates	24	13, 864	1, 614, 885 36
For certificates of deposit (act June 8, 1872)	10	1, 838	15, 880, 000 00
For legal-tender notes, old demand notes, fractional currency, and silver certificates	38	1, 547	115, 870, 106 15
For compound-interest, seven-thirty, and other old Treasury notes	40	398	11, 726 85
For interest on Navy pension fund	1	1	420, 000 00
For sinking fund for bonds of the Central Pacific Railroad Co	1	2	552, 636 00
Total	412	2, 032, 967	687, 466, 142 90
3. *Public Buildings:*			
Accounts for the construction of public buildings throughout the United States, the fire-proof building for the Pension Office, and the buildings for the State, War, and Navy Departments, and the Bureau of Engraving and Printing, Washington, D. C.; for the completion of the Washington Monument, the care of public buildings and grounds under the Chief of Engineers, U. S. A.; for annual repairs of the Capitol and improving the Capitol grounds; extension of Government Printing Office, and enlarging Court-House, Washington, D. C.; for Coast and Geodetic Surveys; and for the beneficiary and charitable institutions in the District of of Columbia	356	20, 240	3, 203, 079 52
4. *Steamboats:*			
Accounts for salaries and incidental expenses of inspectors of hulls and boilers	1, 093	12, 296	266, 112 71
5. *Territorial:*			
Accounts for salaries of Territorial officers and for the legislative and contingent expenses incidental to the government of the Territories	295	2, 455	293, 373 73
6. *Mint and Assay:*			
Accounts for gold, silver, and nickel coinage; for bullion; for salaries of the officers and employés of the several mints, and for the general expenses of the same; and for bullion deposits, purchases, and transfers	409	103, 404	195, 076, 926 71

Kind.	No. of accounts.	No. of vouchers.	Amount involved.
FROM THE FIRST AUDITOR—Continued.			
7. *Transportation:*			
Accounts for transportation of gold and silver coin and bullion, minor and base coin, United States currency, national-bank notes, complete and incomplete coin certificates, registered and coupon bonds, mutilated currency, canceled and incomplete securities, national-bank notes for redemption, stamp-paper, stationery, boxes, parcels, &c	105	57,422	$134,294 15
8. *Congressional:*			
Accounts for salaries of the officers and employés, and for contingent and other expenses of the United States Senate and House of Representatives	190	8,708	1,258,451 01
9. *Outstanding Liabilities:*			
Accounts arising from demands for payment of drafts and disbursing-officers' checks which have remained outstanding for three years, the funds from which they were payable having been covered into the Treasury	99	114	30,307 17
10. *District of Columbia:*			
Accounts of the Commissioners of the District of Columbia and general accounts between the United States and said District	196	91,565	8,640,100 82
11. *Public Printing:*			
Accounts of the Public Printer for the salaries and wages of the employés of the Government Printing Office, for the purchase of materials for printing, and for contingent expenses of the Government Printing Office	197	19,434	2,141,541 86
12. *Treasurer's General Accounts:*			
Quarterly accounts of the Treasurer of the United States for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made from the Treasury	4	51,431	951,350,929 68
13. *Assistant Treasurers' Accounts:*			
Accounts of the several assistant treasurers of the United States for the salaries of their employés and the incidental expenses of their offices	78	2,261	378,299 09
14. *Miscellaneous:*			
Accounts of the disbursing officers of the executive Departments for salaries of officers and employés, and contingent expenses of the same; accounts for salaries of Senators and Representatives in Congress; for salaries of the judges of the United States Supreme Court, United States circuit and district judges, district attorneys and marshals; for salaries and contingent expenses of the National Board of Health; and for the expenses of the Tenth Census	3,558	172,725	19,430,093 62
Total from the First Auditor	11,409	2,686,213	1,875,134,802 61
FROM THE FIFTH AUDITOR.			
15. *Internal Revenue:*			
Accounts of collectors of internal revenue	543	48,992	299,012,598 20
Accounts of same acting as disbursing agents	949	39,680	3,299,192 63
Accounts of internal-revenue stamp agents	126	2,528	2,556,085 55
Miscellaneous internal-revenue accounts, including direct tax accounts with the States and with direct-tax commissioners; accounts with collectors for disbursements under the appropriation for punishment for violation of internal-revenue laws, and for expenses of seizure and sale of property for the violation of said laws; seven different monthly accounts with the Commissioner of Internal Revenue for internal-revenue stamps; accounts with the Secretary of the Treasury for deposits made in compromise cases, and for fines, penalties, and forfeitures; accounts with the Treasury Department for stationery furnished to internal-revenue offices; accounts with the disbursing clerk for payment of internal-revenue agents and gaugers, and for disbursements under three other different appropriations; accounts for refunding			

Kind.	No. of accounts.	No. of vouchers.	Amount involved.
FROM THE FIFTH AUDITOR—Continued.			
15. *Internal Revenue*—Continued.			
taxes on spirits destroyed, and for the redemption of internal-revenue stamps; accounts for rewards for information and other expenses of detecting and suppressing violators of internal-revenue laws; expense accounts of revenue agents and distillery surveyors; also drawback accounts and accounts for paper for internal-revenue stamps; for transportation of stationery, and for purchasing hydrometers, stamps, dies, locks, seals, &c	2,570	42,301	$564,200,600 59
16. *Foreign Intercourse:*			
Accounts for the salaries, of ministers, charges d'affaires, consuls, commercial agents, interpreters, secretaries to legations, and marshals of consular courts; accounts for the relief and protection of American seamen, for expenses of prisons in China and Japan, for contingent expenses of legations and consulates, for salaries and expenses of legations and consulates, also for those of mixed commissions, accounts of United States bankers in London; accounts of the disbursing clerk, Department of State, for miscellaneous diplomatic expenses, &c	2,792	41,451	7,542,397 74
17. *Transportation:*			
Accounts for transportation of internal-revenue moneys to the sub-treasuries and designated depositories, and for the transportation of stationery, &c., to internal-revenue offices	31	12,806	7,754 03
Total from Fifth Auditor	5,393	96,558	571,750,752 36
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
18. *Public Lands:*			
Accounts of surveyors-general and the employés in their offices	239	3,546	470,173 33
Accounts of deputy surveyors	673	1,205	1,846,273 68
Accounts of receivers of public moneys	394	11,526	6,328,117 12
Accounts of same acting as disbursing agents	515	2,504	526,287 25
Accounts for the refunding of purchase money paid for lands erroneously sold	515	4,919	54,152 77
Miscellaneous accounts, such as accounts with the several States for indemnity for swamp and overflowed lands erroneously sold, and for 2 per cent., 3 per cent., and 5 per cent., upon the proceeds of sales of public lands; accounts of surveyors-general for the contingent expenses of their offices; accounts for the salaries and commissions of registers of local land-offices not paid by the receivers; accounts with the Kansas, Denver, Central, Northern, and Union Pacific Railroads, for the transportation of special agents of the General Land Office; accounts for printing and stationery furnished the several surveyors-general, registers, and receivers; accounts of special agents of the Interior Department; accounts for the transportation of public moneys from the local land-offices to designated depositories; accounts for salaries and incidental expenses of agents employed to examine and verify public surveys; for the return of deposits in excess of the amount required for the survey of private land claims; for the transportation of stationery to the several district land-offices, &c	508	4,787	1,051,001 03
Total from Commissioner of General Land Office	2,844	28,487	10,276,005 18

RECAPITULATION.

From—	Number.	Vouchers.	Amount involved.
First Auditor	11,409	2,686,213	$1,875,134,802 61
Fifth Auditor	5,393	96,558	571,750,752 36
Commissioner of General Land Office	2,844	28,487	10,276,005 18
Total	19,646	2,811,258	2,457,161,560 15

Requisitions for the advance of money from the Treasury, in the number following, have been examined and advances thereon recommended:

Internal revenue	1,579
Foreign intercourse	1,451
Judiciary	589
Public buildings	213
Mint and assay	389
District of Columbia	156
Territorial	52
Printing office	40
Miscellaneous	761
Total	5,230

Official letters written	13,207
Letters received, briefed and registered	6,057
Powers of attorney recorded	2,508
Official bonds registered and filed	715
Number of internal-revenue special tax stamp books counted and certified	5,665
Number of internal-revenue tobacco stamp books counted and certified	11,627
Number of spirit books counted and certified	10,277
Orders for special allowances to collectors examined, recorded and referred	244
Reports on accounts compared and transmitted	1,568
Collectors' tax-list receipts (Form 23½) registered, scheduled and referred	1,548
Cases for suits against internal revenue collectors prepared and referred	5
Copies of public-land accounts made, compared and transmitted	1,167
Caveat cases (United States bonds)	18
Folios copied	9,545

The foregoing statement omits mention of a large amount of official work which does not admit of systematic classification and detailed report, and yet has occupied much time and care; such as, *e. g.*, investigation of legal points arising in the adjustment of accounts and the preparation of opinions and decisions printed under the authority of Congress; the examination of, and decision upon, applications for the issuing of duplicate bonds and other securities lost and destroyed; examination of powers of attorney for collection of money due to creditors of the United States; decisions upon the rights of persons claiming to be executors, administrators, or heirs of deceased claimants to receive money due from the United States; examination of official bonds; copying of letters forwarded; answering calls for information made by Congress, the Departments, and private persons; receiving and examining emolument returns, and other work of a miscellaneous character.

RENEWAL OF THE ACT OF JUNE 14, 1878. (20 Stat., 130, Sec. 4.)

From an early period in the history of the Government Congress has made provisions, by law, generally limiting the authority to pay claims against the United States to a definite period after the proper appropriation had been made for that purpose. This has been done by a series of acts, which limited the use of *annual* appropriations for the purpose of paying claims accrued within the year for the service of which the appropriations were made, to two years thereafter, and by providing that any unexpended balances of appropriations should be carried to the surplus fund. (Act March 3, 1795, 1 Stat., 437, Sec. 16; act May 1, 1820, 3 Stat., 568, Sec. 2; and see Sec. 8, same act; act August 31, 1852, 10 Stat., 98, Sec. 10; act July 12, 1870, 16 Stat., 251, Secs. 5 and 6, Rev. Stat., 3690, 3691; act June 16, 1874, 18 Stat., 75; act June 20, 1874, *Id.*, 110; act 14, 1878, 20 Stat., 130.) The policy of these acts has been fully considered and approved in the Department. See House Ex.

Doc., No. 27, 2d sess., 45th Cong.; 1 Lawrence, Compt. Dec., 2d ed., App., ch. XIV, p. 579. Special provision making appropriations available for a longer period than two years has been made in some acts. (Act April 29, 1816, 3 Stat., 320; act August 31, 1852, 10 Stat., 112; act June 10, 1872, 17 Stat., 355; act June 16, 1874, 18 Stat., 75; act June 23, 1874, *Id.*, 275.)

Prior to the act of March 3, 1795 (1 Stat., 437, sec. 16), balances of appropriations were carried upon the books of the Department from year to year and were available until exhausted. Prior to the fiscal year 1871 the appropriation accounts on the ledgers of the Treasury Department were kept in continuous accounts from year to year, but after the passage of the act of July 12, 1870 (16 Stat., 251), annual accounts were opened, and have since been continued with those appropriations made for fiscal years.

The act of June 16, 1874 (18 Stat., 75), excepted certain appropriations from being carried to the surplus fund, made it the duty of certain of the accounting officers to "continue to receive, examine, and consider the justice and validity of" specified classes of claims, and required the Secretary of the Treasury to "make report of each claim allowed by them, at the commencement of each session of Congress, to the Speaker of the House of Representatives," to be laid "before Congress for consideration." The act of June 14, 1878 (20 Stat., 130, sec. 4), enlarged the act of June 20, 1874, by providing, that—

> It shall be the duty of the several accounting officers of the Treasury to continue to receive, examine, and consider the justice and validity of all claims under appropriations, the balances of which have been exhausted or carried to the surplus fund, under the provisions of said section, that may be brought before them within a period of five years. And the Secretary of the Treasury shall report the amount due each claimant, at the commencement of each session, to the Speaker of the House of Representatives, who shall lay the same before Congress for consideration: *Provided*, that nothing in this act shall be construed to authorize the re-examination and payment of any claim or account which has been once examined and rejected, unless reopened in accordance with existing law.

The "period of five years" mentioned in this section expired June 14, 1883. I respectfully recommend that you will call the attention of Congress to this matter, as it would seem proper that there should be some provision of law on the subject.

It may be well to consider whether it is not desirable that there should be a *permanent statute* authorizing the examination and report to Congress of all claims which arise under annual appropriations (the balances of which have been exhausted or carried to the surplus fund), and which may be brought before the proper accounting officers within six years after the appropriation was made, or perhaps more properly *within six years after the right of the claimant originated*, reserving the rights of minors and persons *non compos mentis*, and with exceptions in favor of claims evidenced by written contract or fixed in amount by statute. The act of June 14, 1878, did not prevent the payment of claims under *permanent specific appropriations*, but even as to these it may be well to consider whether there should not be some limitation fixed by statute within which they may be allowed by accounting officers. See Ward *v.* United States (10 Wall., 601); Baring Brothers & Co.'s case (4 Lawrence, Compt. Dec., 8).

THE PACIFIC RAILROADS.

The act of March 3, 1873 (17 Stat., 508, sec. 2), as carried into section 5260 of the Revised Statutes, directs the Secretary of the Treasury "to

withhold all payments to any railroad company and its assigns on account of freights or transportation [,] over their respective roads [,] of any kind, to the amount of payments made by the United States for interest upon bonds of the United States issued to any such company, and which shall not have been reimbursed, together with the five per centum of net earnings due and unapplied, as provided by law." Under this act *all* payments for transportation services rendered for the Government by the Pacific bond-subsidized railroad companies, both on their bond-subsidized lines and on roads not so aided by subsidy bonds, but owned, leased, controlled, or operated by such bond-subsidized companies, were withheld and applied to the "account of reimbursement of interest paid [by the United States] on [subsidy] bonds," from January 1st, 1873, up to the time of the sinking-fund act of May 7, 1878 (20 Stat., 58); since which, and up to the date of the Department circular, No. 83, of June 27, 1883, *all* payments were withheld, and *one-half* applied to reimburse interest, and the *other half* applied to the sinking-fund.

The Supreme Court has decided that the act of March 3, 1873 (Rev. Stat., 5260, 5261), "means nothing more or less than the remission to the judicial tribunals of the question, whether" the bond-subsidized Pacific railroad companies "have the right to recover from the Government *one-half* of what they earned by transportation; and [that] * * * the merits of such a question are determined when the *effect of the charter* [acts of July 1, 1862, 12 Stat., 489, and July 2, 1864, 13 Stat., 356] is ascertained and declared." And judgments have been rendered against the United States for *one-half* of the amount of compensation so earned both before and since March 3. 1873. (United States *v.* Union Pacific Railroad Co., 91 U. S., 91; Union Pacific Railway Co. *v.* United States, 16 Ct. Cl., 353.) And the decisions imply that Congress has no power to change or deny the right of the companies to demand payment of *one-half* of such compensation for transportation services on bond-subsidzed roads, but that such half may be set apart as a *sinking fund*, as required by the act of May 7, 1878, 20 Stat., 58. (Sinking fund cases, 99 U. S., 700; Union Pacific Railroad Co. *v.* United States, 104 U. S., 662.)

It has also been decided in principle that no part of the compensation for Government transportation rendered by bond-subsidized companies on lines of road owned, leased, controlled, or operated by them, but not aided by bond-subsidies, can be retained by the United States, either to reimburse the United States for interest paid on subsidy bonds, or to be applied under existing statutes to the sinking-fund. (Central Branch Union Pacific Railroad Co. *v.* United States, 16 Ct. Cl., 360.) And it has been decided further that the sinking-fund act of May 7, 1878 (20 Stat., 58), which requires that *one-half* of the compensation for Government transportation be withheld and applied as a sinking-fund, does not apply to *all* the bond-subsidized lines covered by the acts of July 1, 1862 (12 Stat., 489), and July 2, 1864 (13 Stat., 356), but only to "the companies to which the act [of May 7, 1878], in its terms, applies." (Pacific Railroad cases, 16 Ct. Cl., 359.)

The sinking-fund act of May 7, 1878, clearly applies to the Central Pacific Railroad Company, including the Western Pacific Railroad Company, both consolidated, and to the Union Pacific Railroad Company, now Union Pacific Railway Company. These are all covered by the acts of July 1, 1862, and July 2, 1864. As to these companies a sinking-fund has been created. The latter acts of July 1, 1862, and July 2, 1864, cover other companies which received bond subsides—the Kansas Pacific, con-

solidated with the Union Pacific January 24, 1880; the Sioux City and Pacific, and the Central Branch Union Pacific Railroad Companies—but "the sinking-fund" act does not "in terms" apply to these others and no sinking-fund has been created as to either of them.

Under the decision of the Court of Claims it follows, that, as to bond-subsidized lines not covered by the sinking-fund act, *one-half* of the compensation for transportation services rendered for the Government is, under existing statutes, to be paid to the proper company, and is not to be applied to the sinking-fund. (Pacific Railroad Cases, 16 Ct. Cl., 356,360.) Notwithstanding this, the *whole* compensation for these services on such lines has been withheld up to this time and applied on "account of re-imbursement of interest." The Department Circular, No. 83, Secretary's Office, of June 27, 1883, has made no change in this practice. Its principal feature is as follows:

The provisions of circular No. 168 of 1879 and circular No. 55 of 1880 are modified so as to permit payments to be made for transportation services performed for any Department of the Government over such portions of the several Pacific Railroads as have not been built by the aid of Government bonds, and no payments shall be withheld from either of said railroads except for services performed for the Government over the subsized or aided portions thereof.

It thus seems to follow from the judicial decisions that the act of March 3, 1873 (Rev. Stat., 5260, 5261), has, for future purposes, been declared inoperative; that the provisions of the act of March 3, 1879 (20 Stat., 420), designed to carry out said section 5260 have been and are inoperative, so far as *they*, without reference to the sinking-fund act, might seem to require more than one-half of the compensation to be withheld; that said act of March 3, 1879, remains operative only to carry out the acts of July 1, 1862, and July 2, 1864, and the "sinking-fund" act, and for this purpose to raise the indefinite appropriations necessary "to enable the proper accounting officers to state on the books of the Treasury the accounts between the Government and said companies respectively;" that the bond-subsidized companies are asserting a right to payment of (1) *one-half* of all compensation withheld from them from the date of the act of March 3, 1873, to the date of the act of May 7, 1878, on bond-subsidized lines; (2.) the *whole* compensation on non-bond-subsidized lines owned, leased, or operated by such subsidized companies during that period and ever since; and (3) *one-half* of the compensation for transportation services on bond-subsidized lines not covered by the sinking-fund act, withheld since its date, May 7, 1878; and that the rights thus asserted call for large deficiency appropriations to meet the demands thus made, and will call for increased appropriations hereafter from the postal and other revenues of the Government.

The accounts of the several railroad companies have not been kept in the Treasury Department in a form to show separately by years, or in the aggregate, the gross amount of each of the three distinct classes of claims for payment above mentioned, but this can be ascertained by the necessary research and examination. There is appended to this report a tabular statement (Appendix A), page 343, prepared by the Auditor of the Treasury for the Post-Office Department, and "showing by years the compensation for mail transportation on the bond-subsidized portions of the Pacific railroads, and the compensation on the non-bond-subsidized portions, including all roads owned, leased, controlled, or operated by the said bond-subsidized Pacific roads, *withheld* from January 1, 1873, to June 30, 1883, and, in separate columns, showing the amount of *one-half* of the compensation withheld on the bond subsidized, and

the amount of the whole compensation withheld on the non-bond subsidized." From this has been condensed another tabular statement (Appendix B, page 352), showing an *approximate* estimate of the compensation earned for mail transportation, the payment of which has been withheld in the three classes of cases mentioned, as follows:

1. One-half compensation earned on bond-subsidized roads from January 1, 1873, to June 30, 1878	$1,753,554 79
2. Total compensation earned on non-bond-subsidized roads owned, leased, or operated by subsidized companies from January 1, 1873, to June 30, 1882	1,418 110 84
3. One-half compensation earned from July 1, 1878, to June 30, 1883, on bond-subsidized roads not covered by the act of May 7, 1878	221,572,01
Total	$3,393,237 64

It has not been practicable to obtain *data* with sufficient accuracy to give even approximate estimates as to the amount of compensation earned by the bond-subsidized railroad companies for services other than mail transportation of the three several classes, and for the separate periods mentioned. But the gross amount will probably equal, if it does not exceed, that for mail transportation. Some idea may thus be obtained of the amounts claimed by the railroad companies, and of the increase necessary in the appropriations hereafter required, if the claims of the companies are to be paid. It will, of course, become necessary to obtain exact statements of the compensation earned, if further legislative action be taken upon the subject.

The questions above referred to have been officially brought before the First Comptroller, and thus made the subjects of one decision and one opinion,* based on rulings of the courts which he regarded as conclusive, and in support of *some portions* of which some reasons were also presented by him. The judicial decisions in fact left no ground for doubt as to their meaning or effect and hence no room for any original expression of opinion by the Comptroller, whatever such expression of opinion might have been. (Mis. Doc. No. 16, 3d session, 41st Congress, January 4, 1871; House Rep. No. 440, 1st session, 44th Congress, April 25, 1876.)

These matters are brought to your notice also, because the right of the bond-subsidized companies to payment for transportation services has been the subject of some correspondence in the Department, in reference to which the decision above referred to of the Comptroller was made, and his opinion given as stated; and so that, if it be deemed advisable, the attention of Congress may be called to all the questions mentioned for such appropriate action, if any, as may be necessary or proper. It is understood that the sinking fund provided by the act of May 7, 1878, is inadequate to meet the objects of that statute. (Annual Rep. of the Commissioner of Railroads for 1882, p. 15.) The purpose of this act would be aided if Congress should provide for an enlargement of the sinking fund. But it seems just that the discretion of the Secretary should also be enlarged as to the mode of investing the sinking fund, so that, if *possible*, it should be made to yield an interest on the investment equal to that accruing on the subsidy bonds. Some provision, doubtless, should be made as to the compensation which the bond-subsidized companies may be entitled to receive from the United States under the judicial decisions above mentioned. Whether this compensation, or any portion of it, can, under the Constitution, and in the exercise of good faith to the railroad companies, be applied to the sinking

* For this decision and this opinion of the Comptroller, see 4 Lawrence, Compt., Dec., p. 188, *et sequentes*.

fund, is a question which might be considered by Congress. No reason is perceived why the sinking-fund act should not be extended to all the bond-subsidized lines of roads, and in other respects be made adequate to secure its objects. It is worthy of consideration whether it might not be found advantageous to give to the companies the option to pay to the Government at any time the then present value of the principal of the subsidy bonds, on terms to be prescribed, and thus, in a large measure, avoid the difficult questions which grow out of a sinking-fund.

THE LAND-GRANT RAILROAD COMPANIES.

The Army appropriation act of June 30, 1882 (22 Stat., 120), contains a provision as follows:

For the payment for Army transportation lawfully due such land-grand railroads as have not received aid in Government bonds, to be adjusted by the proper accounting officers in accordance with the decisions of the Supreme Court in cases decided under such land-grant acts, but in no case shall more than fifty per centum of the full amount of the service be paid, one hundred and twenty-five thousand dollars: *Provided*, That such compensation shall be computed upon the basis of the tariff rates for like transportation performed for the public at large, and shall be accepted as in full for all demands for said services: *And provided further*, That any such land-grant roads as shall file with the Secretary of the Treasury their written acceptance of this provision shall hereafter be paid for like services as herein provided; and all accounts of such railroads for services heretofore rendered shall be audited and paid as herein provided upon application of such roads and their acceptance of such sum in full of all claims for such services; and all laws inconsistent herewith are hereby repealed.

The policy of this provision extends to *all* Government transportation, and it has by force of decisions of the Supreme Court and of necessity been so applied. (Lake Superior and Mississippi Railroad Co. *v.* United States, and Atchison, Topeka, and Santa Fé Railroad Co. *v.* United States, 93, U. S., 442, 455; Land Grant Railroad Company's case, 4 Lawrence, Compt. Dec., 127.) It may be worthy of consideration, whether it is not advisable by legislation to remove all doubt upon the subject, and to provide more efficient means of determining what is the *reasonable* compensation authorized by said act, within the maximum of "fifty per centum of the full amount of the service" therein limited.

PAYMENT OF ASSIGNED CLAIMS.

Section 3477 of the Revised Statutes very wisely prohibits the assignment of claims against the United States, except as therein authorized. If officers and other persons could sell their salaries before they were earned, or witnesses in courts and such other persons could sell their claims for fees or compensation, they might be subjected to sacrifices, and much difficulty might arise in the adjustment of such claims in the Treasury Department. It is now well settled that all assignments of claims against the United States, except in rare cases, are void. (Claims-Assignment case, 4 Lawrence, Compt. Dec., 36.) In addition to this, the act of February 22, 1875 (18 Stat., 333), provides:

That, before any bill of costs shall be taxed by any judge or other officer, or any account payable out of the money of the United States shall be allowed by any officer of the Treasury, in favor of clerks, marshals, or district attorneys, the party claiming such account shall render the same, with the vouchers and items thereof, to a United States circuit or district court, and, in presence of the district attorney or his sworn assistant, whose presence shall be noted on the record, prove in open court, to the satisfaction of the court, by his own oath or that of other persons having knowledge of the facts, to be attached to such account, that the services therein charged have been actually and necessarily performed as therein stated; and that the disbursements charged have been fully paid in lawful money.

This contemplates *actual payment in money, and generally to the original claimant*—not to an assignee, nor to any party who has purchased a claim. In adjusting the disbursing accounts of marshals it has been found that notwithstanding the plain provisions of the statutes, claims have been sold and assigned, and have been paid by the marshals to the purchasers. Congress has, in some instances, authorized payments to such purchasers, and, in others, authorized credit to be given to disbursing officers who had paid such assigned claims. (Act February 20, 1882, 22 Stat., 4; act August 5, 1882, *id.*, 260, 276; act March 3, 1883, *id.*, 596.) It does not seem advisable that any general authority should be given to accounting officers to allow disbursing officers credit for payments of assigned claims. But there may be cases in which Congress may deem it proper by special provision to authorize credit to be given in such cases to a marshal as a disbursing officer, or to authorize payments to purchasers, as for instance, in those cases in which after an appropriation has been exhausted, or for other cause, a marshal has not been supplied with funds to pay fees allowed by the proper court or commissioner, in consequence of which a necessity has arisen for the sale and assignment of claims for fees. So far as knowledge of the existence of such claims may be attainable in this office, it can be furnished if desired by either branch of Congress or by any committee thereof.

INDORSEMENTS OF INTEREST CHECKS AND TRANSFERS OF REGISTERED GOVERNMENT BONDS.

The First Comptroller, as a part of his authority in settling the accounts of the Treasurer of the United States, is required to pass upon the legal validity of all vouchers presented by that officer, including bonds of the United States redeemed, and checks for the payment of interest on registered bonds. Such interest checks are negotiable, and, in case of the death of any payee therein, or in other contingencies, questions frequently arise as to the proper party authorized to indorse and collect such checks. These are to be decided by the First Comptroller. In the same classes of cases it may happen that precisely the same questions arise as to the proper party entitled to a transfer and registry in the office of the Register of the Treasury Department of the same bonds on which such interest checks issued. The same question arising on the indorsement of interest checks, and in the transfer of bonds, should manifestly be decided in the same way. And yet it is liable to be decided differently. It is worthy of consideration, whether some provision should not be made to secure uniformity of decisions in all such cases.

ACCOUNTS OF THE COMMISSIONERS OF THE DISTRICT OF COLUMBIA.

In settling the accounts of the former Commissioners of the District of Columbia it has been found that some vouchers were for payments which were not technically and strictly authorized by law, but which would, upon an examination by Congress, probably be approved because of the manifest propriety and justice of the payments. Attention is respectfully called to this subject, so that it may receive such consideration as it may require.

STATES CHARGED WITH DIRECT TAXES.

In 1868 the First Comptroller then in office certified balances due to

the United States from several States respectively, for direct taxes due and unpaid, under the direct tax act of August 5, 1861 (12 Stat., 292), and such States were accordingly debited on the books in the office of the Register of the Treasury. It may well be doubted whether any *corporate* State was properly so charged, but as the Comptroller had jurisdiction of the subject-matter, his action, even if erroneous, cannot be treated as void by the Comptroller now in office. The result is, that money due, or which may become due, from the United States to any State so charged, to the extent of the amount so charged, cannot be paid to the State, but, by usage and law is to be applied by way of set-off. It may thus happen that some States will in this mode pay the direct tax, while others indebted in the same form will continue so indebted, and hence there will seem to be inequality, if not injustice, in the dealings between the United States and such States. The money appropriated by the act of March 3, 1883 (22 Stat., 485), "to refund to the State of Georgia certain money expended by said State for the common defense in 1877," was withheld and applied by way of set-off on the sum charged against said State for direct taxes. If it be the purpose of Congress that moneys due, or to become due, to such States shall be paid, it is respectfully suggested that provision should be made authorizing payment without reference to the charge against any such States.

Under orders of the House of Representatives, a volume of the decisions of the Comptroller for the year 1880, and one for 1881, were printed, and copies were furnished, fixed in number, and as provided by law. In addition to these, fifty copies were distributed to the Departments in sheets, as originally printed under authority of the Treasury Department. The Comptroller ordered printed, on his own account and at his own expense, a limited number of copies, which can, if desired, be furnished at cost to Departments, or be disposed of otherwise, if Congress shall, within a brief period, so direct; but, if not, they will be disposed of by the Comptroller. Attention was called to the subject of these two volumes in my last annual report, and the matter is only referred to now, as it is deemed just that the Government should have the option to take these volumes, if thought advisable.

It is due to the chiefs of divisions, clerks, and employés in this Bureau, that I should, as I do, bear testimony generally to the skill, efficiency, and fidelity with which their respective duties have been performed.

I have the honor to be, very respectfully,

WILLIAM LAWRENCE,
First Comptroller.

The Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

APPENDIX.

A.—*STATEMENT showing by YEARS the COMPENSATION for MAIL TRANSPORTATION of the BOND-SUBSIDIZED PORTIONS of the PACIFIC RAILROADS, and the COMPENSATION on the NON-BOND SUBSIDIZED PORTIONS, including ALL ROADS OWNED, LEASED, CONTROLLED, or OPERATED by the said BOND-SUBSIDIZED PACIFIC ROADS WITHHELD from January 1, 1873, to June 30, 1883, and in separate columns showing the amount of one-half of the compensation withheld on the bond-subsidized and the amount of the whole compensation withheld on the non-bond subsidized.*

Route.	Title of company.	Period of service.		Bond-subsidized.		Non-bond subsidized.		Amount of one-half of compensation withheld on bond-subsidized.	Amount of whole compensation withheld on non-bond subsidized.	Remarks.
		From—	To—	Number of miles.	Amount.	Number of miles.	Amount.			
11011	Sioux City and Pacific Railroad Company.	Jan. 1, 1873	June 30, 1873	101.77	$3,416 12	57.63	$1,518 88	$1,708 06	$1,109 55	Paid to company by collections, $409.33.
11011	.....do.....	July 1, 1873	June 30, 1874	101.77	7,529 75	57.63	3,100 25	3,764 87	3,100 25	
27029	.....do.....	July 1, 1874	June 30, 1875	101.77	7,529 75	57.63	3,100 25	3,764 88	3,100 25	
27029	.....do.....	July 1, 1875	June 30, 1876	101.77	8,994 50	57.63	3,231 50	4,497 25	3,231 50	
27029	.....do.....	July 1, 1876	June 30, 1877	101.77	8,095 05	57.63	2,908 35	4,047 52	2,908 35	
27029	.....do.....	July 1, 1877	June 30, 1878	101.77	8,089 91	57.63	2,906 50	4,044 96	2,891 20	Paid company by special agents, $15.30.
								21,827 54	.....	
27029	.....do.....	July 1, 1878	June 30, 1879	101.77	7,685 09	57.63	2,761 05	3,842 54	2,733 45	Paid company by special agents, $27.60.
27029	.....do.....	July 1, 1879	June 30, 1880	101.77	9,491 30	6.64	725 15	4,745 65	713 15	Paid company by special agents, $12.
27029	.....do.....	July 1, 1880	June 30, 1881	101.77	9,349 47	6.64	714 30	4,674 73	714 30	
27029	.....do.....	July 1, 1881	June 30, 1882	101.77	9,504 84	6.64	726 18	4,752 42	722 38	Paid company by special agents, $3.80.
27029	.....do.....	July 1, 1882	June 30, 1883	101.77	9,496 46	.....	.....	4,748 23	.....	Paid to company.
	Operated by the Sioux City and Pacific Railroad Company; held under Opinion of Attorney-General.				.....	.....	.....	22,763 57	21,224 38	
34010	Fremont, Elkhorn and Missouri Valley Railroad Company.	Apr. 1, 1880	June 30, 1880	.....	.....	.....	1,626 92	.....	1,626 92	
34010	.....do.....	July 1, 1880	June 30, 1881	.....	.....	.....	6,140 64	.....	6,140 64	
34010	.....do.....	July 1, 1881	June 30, 1882	.....	.....	.....	10,695 43	.....	10,695 43	
34018	.....do.....	Sept. 1, 1881	June 30, 1882	.....	.....	.....	1,510 78	.....	1,510 78	
					.....	.....	.....	.....	19,973 77	

A.—*STATEMENT showing by YEARS the COMPENSATION for MAIL TRANSPORTATION on the BOND-SUBSIDIZED PORTIONS of the PACIFIC RAILROADS, &c.*—Continued.

Route.	Title of company.	Period of service.		Bond-subsidized.		Non-bond subsidized.		Amount of one-half of compensation withheld on bond-subsidized.	Amount of whole compensation withheld on non-bond subsidized.	Remarks.
		From—	To—	Number of miles.	Amount.	Number of miles.	Amount.			
14001	Kansas Pacific Railway Company.	Jan. 1, 1873	June 30, 1873	394	$29,550 00	278	$19,777 50	$14,775 00	$17,183 06	Paid company by collections, $2,594.44.
14001	.....do	July 1, 1873	June 30, 1874	394	74,860 00	278	49,520 00	37,430 00	49,520 00	
33001	.....do	July 1, 1874	June 30, 1875	394	74,860 00	278	49,520 00	37,430 00	49,520 00	
33001	.....do	July 1, 1875	June 30, 1876	394	74,860 00	278	49,520 00	37,430 00	49,520 00	
33001	.....do	July 1, 1876	June 30, 1877	394	67,374 00	278	44,568 00	33,687 00	44,568 00	
33001	.....do	July 1, 1877	June 30, 1878	394	57,533 85	278	38,449 11	28,766 92	38,449 11	
								189,518 92		
33001	.....do	July 1, 1878	June 30, 1879	394	52,216 82	246.10	32,615 62	26,108 41	32,615 62	
33002	.....do	July 1, 1878	June 30, 1879	.....	.....	35.05	2,247 76	.....	2,247 76	
33001	.....do	July 1, 1879	June 30, 1880	394	62,657 82	246.10	39,137 26	31,328 91	39,137 26	
33002	.....do	July 1, 1879	June 30, 1880	.....	.....	35.05	2,247 76	.....	2,247 76	
33001	.....do	July 1, 1880	June 30, 1881	394	73,939 38	246.10	44,314 83	36,969 69	44,314 83	
33002	.....do	July 1, 1880	June 30, 1881	.....	.....	35.05	2,247 76	.....	2,247 76	
33001	.....do	July 1, 1881	June 30, 1882	394	75,735 35	246.10	44,950 13	37,867 67	44,950 13	
33002	.....do	July 1, 1881	June 30, 1882	.....	.....	35.05	2,247 76	.....	2,247 76	Service on this route to be paid company after July 1, 1882.
33001	Kansas Pacific Railway Company (Union Pacific Railroad Company from July 1, 1882).	July 1, 1882	June 30, 1883	394	78,856 33	.....	.....	39,428 16	.....	Paid to company, $46,991.91.
14002	Central Branch Union Pacific Railroad.	Jan. 1, 1873	June 30, 1873	100	3,750 00	.....	.....	1,875 00	.....	
14002	.....do	July 1, 1873	June 30, 1874	100	10,000 00	.....	.....	5,000 00	.....	
33002	.....do	July 1, 1874	June 30, 1875	100	9,983 55	.....	.....	4,991 77	.....	
33002	.....do	July 1, 1875	June 30, 1876	100	9,840 30	.....	.....	4,920 15	.....	
33002	.....do	July 1, 1876	June 30, 1877	100	9,000 00	.....	.....	4,500 00	.....	
33002	.....do	July 1, 1877	June 30, 1878	100	9,000 00	.....	.....	4,500 00	.....	
								25,786 92		
33003	.....do	July 1, 1878	June 30, 1879	100	6,755 00	.50	33 76	3,377 50	33 76	
33003	.....do	July 1, 1879	June 30, 1880	100	11,286 00	.50	56 44	5,643 00	56 44	
33030[b]	.....do	Mar. 16, 1880	June 30, 1880	.....	.....	33.95	342 02	.....	342 02	
33003	.....do	July 1, 1880	June 30, 1881	100	11,213 56	.50	56 44	5,606 78	56 44	

33030[b]	.....do	July 1, 1880	June 30, 1881			33.95	1,442 80		1,442 80	
33003	.....do	July 1, 1881	June 30, 1882	100	11,286 00	.50	56 44	5,643 00	56 44	
33030[b]	.....do	July 1, 1881	June 30, 1882			33.95	1,480 56		1,480 56	
33008	.....do	July 1, 1882	June 30, 1883	100	13,670 64	.40	27 36	6,835 32	27 36	
33021	.....do	July 1, 1882	Dec. 31, 1882			20.62	1,154 82		1,154 82	
33022	.....do	July 1, 1882	Dec. 31, 1882			42.05	2,750 48		2,750 48	
33026	.....do	July 1, 1882	Dec. 31, 1882			138.54	6,311 60		6,311 60	
33027	.....do	July 1, 1882	Dec. 31, 1882			30.86	659 62		659 62	
33029	.....do	July 1, 1882	Dec. 31, 1882			24.08	524 56		524 56	
33032	.....do	July 1, 1882	Dec. 31, 1882			33.90	782 58		782 58	
14401	Union Pacific Railroad Company.	Jan. 1, 1873	June 30, 1873	1,032.2	141,927 50			70,963 75		$7,800.93 paid the company by collections.
14401	.....do	July 1, 1873	June 30, 1874	1,032.2	325,143 00			162,571 50		$15.05 paid the company by special agents.
14401	.....do	July 1, 1874	June 30, 1875	1,032.4	325,206 00			162,603 00		
34001	.....do	July 1, 1875	Feb. 13, 1876	1,032.4	201,913 62			100,956 81		
34001	.....do	Feb. 14, 1876	Mar. 31, 1876	1,032.4	47,630 14			23,815 07		$100.50 paid the company by special agents.
34001	.....do	Apr. 1, 1876	June 30, 1876	1,033.348	95,326 35	1.852	170 85	47,663 17	170 85	
34001	.....do	July 1, 1876	June 30, 1877	1,033.348	347,308 26	1.852	622 46	173,654 13	622 46	
34001	.....do	July 1, 1877	June 30, 1878	1,033.348	344,890 46	1.852	622 46	172,445 23	605 36	$17.10 paid company by special agents.
								914,672 66		
34001	.....do	July 1, 1878	June 30, 1879	1,033.348	376,190 34	1.852	674 22	188,095 17	674 22	
34001	.....do	July 1, 1879	June 30, 1880	1,033.348	383,406 93	1.852	687 15	191,703 46	686 65	50 cents paid company by special agents.
34001	.....do	July 1, 1880	June 30, 1881	1,033.348	442,537 90	1.852	800 41	221,268 95	786 91	$13.50 paid company by special agents.
34001	.....do	July 1, 1881	June 30, 1882	1,033.348	451,256 91	1.852	772 57	225,628 95	772 57	
34001	.....do	July 1, 1882	June 30, 1883	1,033.348	509,639 59	.732		254,819 79		
	Held under opinion of Attorney-General.									
38008	Union Pacific Railroad Company.	Apr. 1, 1880	June 30, 1880			6.75	72 14		71 30	Paid company by collections, 84 cents.
38008	.....do	July 1, 1880	Oct. 13, 1880			6.75	82 33		82 33	Service discontinued October 13, 1880.

A.—*STATEMENT showing by YEARS the COMPENSATION for MAIL TRANSPORTATION on the BOND-SUBSIDIZED PORTIONS of the PACIFIC RAILROADS, &c.*—Continued.

Route.	Title of company.	Period of service.		Bond-subsidized.		Non-bond subsidized.		Amount of one-half of compensation withheld on bond-subsidized.	Amount of whole compensation withheld on non-bond subsidized.	Remarks.
		From—	To—	Number of miles.	Amount.	Number of miles.	Amount.			
34013	Omaha and Republican Valley Railroad Company.	May 16, 1880	June 30, 1880				$206 86		$206 86	
34014	.....do	May 17, 1880	June 30, 1880				109 14		109 14	
34015	.....do	June 16, 1880	June 30, 1880				39 85		39 85	
34008	.....do	July 1, 1880	June 30, 1881				4,448 11		4,448 11	
34013	.....do	July 1, 1880	June 30, 1881				1,639 49		1,639 49	
34014	.....do	July 1, 1880	June 30, 1881				882 80		882 80	
34015	.....do	July 1, 1880	June 30, 1881				967 00		967 00	
34008	.....do	July 1, 1881	June 30, 1882				4,799 76		4,799 76	
34013	.....do	July 1, 1881	June 30, 1882				1,636 88		1,636 88	
34014	.....do	July 1, 1881	June 30, 1882				882 80		882 80	
34015	.....do	July 1, 1881	June 30, 1882				967 00		967 00	
34012	Omaha, Niobrara and Black Hills Railroad Company.	Feb. 2, 1880	June 30, 1880				852 12		852 12	
34012	.....do	July 1, 1880	June 30, 1881				1,844 83		1,844 83	
34017	.....do	Apr. 15, 1881	June 30, 1881				308 91		308 91	
34012	.....do	July 1, 1881	June 30, 1882				2,166 12		2,166 12	
34017	.....do	July 1, 1881	June 30, 1882				1,460 34		1,460 34	
38002	Denver and Boulder Valley Railroad Company.	Jan. 1, 1880	June 30, 1880				593 16		593 16	
38002	.....do	July 1, 1880	June 30, 1881				1,184 43		1,184 43	
38002	.....do	July 1, 1881	June 30, 1882				1,188 21		1,188 21	
33007	Saint Joseph and Western Railroad Company.	July 1, 1880	June 30, 1881				7,978 98		7,978 98	
33007	.....do	July 1, 1881	June 30, 1882				14,450 12		14,450 12	
33014	Carbondale Branch Railroad Company.	Mar. 1, 1880	June 30, 1880				469, 25		469 25	

33014	do	July 1, 1880	June 30, 1881				1,389 99		1,389 99
33014	do	July 1, 1881	June 30, 1882				1,398 08		1,398 08
33015	Junction City and Fort Kearney Railroad Company.	Feb. 15, 1879	June 30, 1879				142 35		142 35
33015	do	July 1, 1879	June 30, 1880				731 84		731 84
33015	do	July 1, 1880	June 30, 1881				3,569 70		3,569 70
33015	do	July 1, 1881	June 30, 1882				3,581 08		3,581 08
33021	Central Branch Union Pacific, lessee.	Jan. 1, 1880	June 30, 1880				891 18		891 18
33022	do	Jan. 1, 1880	June 30, 1880				2,135 22		2,135 22
33026	do	Jan. 1, 1880	June 30, 1880				3,996 78		3,996 78
33027	do	Jan. 1, 1880	June 30, 1880				426 64		426 64
33029	do	Jan. 1, 1880	June 30, 1880				624 44		624 44
33021	do	July 1, 1880	June 30, 1881				1,267 36		1,267 36
33022	do	July 1, 1880	June 30, 1881				4,270 44		4,270 44
33026	do	July 1, 1880	June 30, 1881				9,471 51		9,471 51
33027	do	July 1, 1880	June 30, 1881				1,448 15		1,448 15
33029	do	July 1, 1880	June 30, 1881				1,297 44		1,297 44
33021	do	July 1, 1881	June 30, 1882				1,783 70		1,783 70
33022	do	July 1, 1881	June 30, 1882				4,270 44		4,270 44
33026	do	July 1, 1881	June 30, 1882				10,127 31		10,127 31
33027	do	July 1, 1881	June 30, 1882				1,504 80		1,504 80
33029	do	July 1, 1881	June 30, 1882				1,297 44		1,297 44
33025	Solomon Railroad Company	Oct. 1, 1878	June 30, 1879				864 72		864 72
33025	do	July 1, 1879	June 30, 1880				2,058 52		2,058 52
33025	do	July 1, 1880	June 30, 1881				2,792 43		2,792 43
33025	do	July 1, 1881	June 30, 1882				2,821 68		2,821 68
33028	Salina and South Western Railroad Company.	Oct. 1, 1879	June 30, 1880				846 13		846 13
33028	do	July 1, 1880	June 30, 1881				1,555 34		1,555 34
33028	do	July 1, 1881	June 30, 1882				1,559 08		1,559 08
38003	Union Pacific Railroad Company, lessee Colorado Central Railroad.	Apr. 1, 1880	June 30, 1880				3,011 69		1,312 25	Paid company by collections $1,699.44.
38003	do	July 1, 1880	June 30, 1881				12,017 20		12,017 20
38003	do	July 1, 1881	June 30, 1882				11,124 68		11,124 68
38020	do	Mar. 1, 1882	June 30, 1882				187 30		187 30

A.—*STATEMENT showing by YEARS the COMPENSATION for MAIL TRANSPORTATION on the BOND-SUBSIDIZED PORTIONS of the PACIFIC RAILROADS, &c.*—Continued.

Route.	Title of company.	Period of service.		Bond-subsidized.		Non-bond subsidized.		Amount of one-half of compensation withheld on bond-subsidized.	Amount of whole compensation withheld on non-bond subsidized.	Remarks.
		From—	To—	Number of miles.	Amount.	Number of miles.	Amount.			
38021	Union Pacific Railroad Company, lessee Colorado Central Railroad.	Mar. 1, 1882	June 30, 1882	.....	.....	.....	704 65	.....	704 65	
38007	Denver Pacific Railway and Telegraph Company.	Apr. 1, 1880	June 30, 1880	.....	.....	.....	1,812 60	.....	1,812 60	
38007	.....do	July 1, 1880	June 30, 1881	.....	.....	.....	9,154 16	.....	9,154 16	
38007	.....do	July 1, 1881	June 30, 1882	.....	.....	.....	9,725 97	.....	9,725 97	
41003	Utah Northern Railroad Company.	July 1, 1880	June 30, 1881	.....	.....	.....	8,256 80	.....	8,256 80	
41003	.....do	July 1, 1881	Mar. 31, 1882	.....	.....	.....	6,048 84	.....	6,048 84	
41008	Echo and Park City Railway Company.	May 2, 1881	June 30, 1881	.....	.....	.....	226 11	.....	226 11	
41008	.....do	July 1, 1881	June 30, 1882	.....	.....	.....	1,371 76	.....	1,371 76	
14701	Central Pacific Railroad Company.	Jan. 1, 1873	June 30, 1873	846.44	116,385 50	.....	4,270 75	46,484 58	4,270 75	Company paid by collections and special agents, $11,708.17.
14701	.....do	July 1, 1873	June 30, 1874	846.44	197,220 52	.....	7,236 97	98,610 26	7,180 47	Company paid by special agents, $56.50.
46001	.....do	July 1, 1874	June 30, 1875	846.44	197,220 52	.....	8,805 07	98,610 26	8,802 57	Company paid by special agents, $3.50.
46001	.....do	July 1, 1875	June 30, 1876	846.44	221,766 34	.....	10,051 53	110,883 17	10,043 05	Company paid by special agents, $8.48.
46001	.....do	July 1, 1876	June 30, 1877	846.44	247,160 48	.....	10,905 24	123,580 24	10,905 24	
46001	.....do	July 1, 1877	June 30, 1878	846.44	247,160 48	.....	11,034 66	123,580 24	11,033 16	Paid company by special agents, $1.50.
46001	.....do	July 1, 1878	June 30, 1879	(*)	266,467 04	.....	26,493 94	133,233 52	26,493 94	
46001	.....do	July 1, 1879	June 30, 1880	(†)	253,478 38	.....	29,899 32	126,739 19	29,149 94	

46001	do	July 1, 1880	June 30, 1881	742.61	281,582 86		35,249 09	140,791 43	35,249 09	
46001	do	July 1, 1881	June 30, 1882	742.61	281,582 86		35,691 91	140,791 43	34,563 37	
46001	do	July 1, 1882	June 30, 1883	742.61	305,085 39			152,542 69		Paid to agent of company from July 1, 1882.
46028	do	Sept. 8, 1878	June 30, 1879	41.53	2,423 43		1,762 28	1,211 71	1,762 28	
46028	do	July 1, 1879	June 30, 1880	(‡)	7,672 44		3,227 82	3,836 22	3,227 82	
46028	do	July 1, 1880	June 30, 1881	103.83	12,162 64		4,241 64	6,081 32	4,241 64	
46028	do	July 1, 1881	June 30, 1882	103.83	12,162 64		4,241 64	6,081 32	4,241 64	
46028	do	July 1, 1882	June 30, 1883	103.83	11,807 54			5,903 77		Paid to agent of company from July 1, 1882.
14706	do	July 1, 1870	June 30, 1871	17	1,275 00			637 50		
14706	do	July 1, 1871	June 30, 1872	17	1,275 00			637 50		
14706	do	July 1, 1872	June 30, 1873	17	1,275 00			637 50		
14706	do	July 1, 1873	June 30, 1874	17	1,275 00			637 50		
46029	do	July 1, 1874	June 30, 1875	17.54	1,105 02	.53	33 39	552 51	33 39	
46029	do	July 1, 1875	June 30, 1876	17.54	1,105 02	.53	33 39	552 51	33 39	
46029	do	July 1, 1876	June 30, 1877	17.54	994 51	.53	30 05	497 25	30 05	
46029	do	July 1, 1877	June 30, 1878	17.54	994 51	.53	30 05	497 26	30 05	
46029	do	July 1, 1878	June 30, 1879	17.54	944 88	.53	28 55	472 44	28 55	
46029	do	July 1, 1879	June 30, 1880	17.54	944 88	.53	28 55	472 44	28 55	
46029	do	July 1, 1880	June 30, 1881	17.54	944 88	.53	28 55	472 44	28 55	
46029	do	July 1, 1881	June 30, 1882	17.54	944 88	.53	28 55	472 44	28 55	
46029	do	July 1, 1882	June 30, 1883	17.54	824 90			412 45		Paid to agent of company from July 1, 1882.
46032	do	Dec. 28, 1879	June 30, 1880	11.09	789 60	51.08	3,636 90	394 80	3,636 90	
46032	do	July 1, 1880	June 30, 1881	11.09	1,893 67	51.08	7,746 59	946 83	7,746 59	
46032	do	July 1, 1881	June 30, 1882	11.09	1,822 26	51.08	8,396 02	911 13	8,396 02	
46032	do	July 1, 1882	June 30, 1883	11.09	1,908 14			954 07		Paid to agent of company from July 1, 1882.
14703	do	Jan. 1, 1873	June 30, 1873				3,937 50		3,612 86	Paid to company by collections, $324.64.
14703	do	July 1, 1873	June 30, 1874				13,125 00		13,125 00	
46003	do	July 1, 1874	June 30, 1875				19,000 00		19,000 00	
46003	do	July 1, 1875	June 30, 1876				19,000 00		19,000 00	
46003	do	July 1, 1876	June 30, 1877				18,022 83		18,022 83	
46003	do	July 1, 1877	June 30, 1878				18,158 73		18,158 73	
46003	do	July 1, 1878	June 30, 1879				18,648 16		18,648 16	
46003	do	July 1, 1879	June 30, 1880				18,673 88		18,673 88	
46003	do	July 1, 1880	June 30, 1881				18,776 76		18,776 76	
46003	do	July 1, 1881	June 30, 1882				18,776 76		18,776 76	
14876	do	Jan. 1, 1873	June 30, 1873				3,622 75		3,599 72	Paid to company by collections, $23.03.
14876	do	July 1, 1873	June 30, 1874				11,592 57		11,592 57	
46010	do	July 1, 1874	June 30, 1875				11,592 80		11,590 30	Paid to company by special agents, $2.50.
46010	do	July 1, 1875	June 30, 1876				11,592 80		11,592 80	
46010	do	July 1, 1876	June 30, 1877				10,433 52		10,433 52	
46010	do	July 1, 1877	June 30, 1878				10,433 52		10,433 52	
46010	do	July 1, 1878	June 30, 1879				19,763 64		19,763 64	

*846.44 to Sept. 7, 1878; 804.91 from Sept. 8, 1878. †804.91 to Dec. 27, 1879; 742.61 from Dec. 28, 1879. ‡41.53 to Dec. 27, 1879; 103.83 from Dec. 28, 1879.

A.—*STATEMENT showing by YEARS the COMPENSATION for MAIL TRANSPORTATION on the BOND-SUBSIDIZED PORTIONS of the PACIFIC RAILROADS, &c.*—Continued.

Route.	Title of company.	Period of service.		Bond-subsidized.		Non-bond subsidized.		Amount of one-half of compensation withheld on bond-subsidized.	Amount of whole compensation withheld on non-bond subsidized.	Remarks.
		From—	To—	Number of miles.	Amount.	Number of miles.	Amount.			
46010	Central Pacific Railroad Company.	July 1, 1879	June 30, 1880				$20, 272 61		$20, 272 61	
46010	do	July 1, 1880	June 30, 1881				23, 442 06		23, 442 06	
46010	do	July 1, 1881	June 30, 1882				24, 803 68		24, 803 68	
46024	do	July 1, 1878	June 30, 1879				496 20		496 20	
46024	do	July 1, 1879	June 30, 1880				252 20		252 20	
46024	do	July 1, 1880	June 30, 1881				252 20		252 20	
46024	do	July 1, 1881	June 30, 1882				252 20		252 20	
46026	do	July 1, 1877	June 30, 1878				495 05		495 05	
46026	do	July 1, 1878	June 30, 1879				625 12		625 12	
46026	do	July 1, 1879	June 30, 1880				629 11		629 11	
46026	do	July 1, 1880	June 30, 1881				631 12		631 12	
46026	do	July 1, 1881	June 30, 1882				631 12		631 12	
46027	do	Jan. 1, 1875	June 30, 1875				365 58		365 58	
46027	do	July 1, 1875	June 30, 1876				731 16		731 16	
46027	do	July 1, 1876	June 30, 1877				658 04		658 04	
46027	do	July 1, 1877	June 30, 1878				658 04		658 04	
	Withheld under opinion of Attorney-General, as being operated by the Central Pacific Railroad Company.									
39005	Southern Pacific Railroad of New Mexico.	Aug. 15, 1881	June 30, 1882				3, 331 60		3, 331 60	
40001	Southern Pacific Railroad Company of Arizona and New Mexico.	Sept. 20, 1880	June 30, 1881				35, 370 46		35, 370 46	
40001	do	July 1, 1881	June 30, 1882				64, 289 97		64, 289 97	
46008	California Pacific Railroad Company.	May 1, 1880	June 30, 1880				105 28		105 28	
46006	do	July 1, 1880	June 30, 1881				1, 009 45		1, 009 45	
46007	do	July 1, 1880	June 30, 1881				471 61		471 61	
46008	do	July 1, 1880	June 30, 1881				2, 815 41		2, 815 41	
46006	do	July 1, 1881	June 30, 1882				1, 011 52		1, 011 52	
46007	do	July 1, 1881	June 30, 1882				384 23		384 23	

46008	.....do	July 1, 1881	June 30, 1882				2,965 44		2,965 44	
46012	Stockton and Copperopolis Railroad Company.	July 1, 1880	June 30, 1881				2,761 64		2,761 64	
46012	.....do	July 1, 1881	June 30, 1882				2,488 64		2,488 64	
46035	.....do	July 1, 1881	June 30, 1882				273 00		273 00	
46013	Southern Pacific Railroad Co	July 1, 1880	June 30, 1881				929 80		926 80	Paid to company by special agents, $3.
46014	.....do	July 1, 1880	June 30, 1881				43,686 45		43,686 45	
46017	.....do	July 1, 1880	June 30, 1881				2,132 44		2,132 44	
46013	.....do	July 1, 1881	June 30, 1882				929 80		929 80	
46014	.....do	July 1, 1881	June 30, 1882				45,939 48		45,939 48	
46017	.....do	July 1, 1881	June 30, 1882				2,132 44		2,132 44	
46020	Los Angeles and Independence Railroad Company.	July 1, 1880	June 30, 1881				716 49		716 49	
46020	.....do	July 1, 1881	June 30, 1882				718 20		718 20	
46022	Northern Railway Company	July 1, 1880	June 30, 1881				3,880 97		3,880 97	
46022	.....do	July 1, 1881	June 30, 1882				3,984 12		3,984 12	
46024	Amador Branch Railroad Company.	Feb. 1, 1877	June 30, 1877				642 97		642 97	Withheld awaiting appropriation, and when appropriated the decision of the Attorney-General held all pay due company.
46024	.....do	July 1, 1877	June 30, 1878				1,553 48		1,553 48	
*46023	.....do	Apr. 1, 1880	June 30, 1880				352 79		198 36	Paid company by collections, $154.43.
46023	.....do	July 1, 1880	June 30, 1881				1,475 80		1,475 80	
46023	.....do	July 1, 1881	June 30, 1882				1,471 10		1,471 10	
									1,418,110 84	

Number changed July 1, 1878.

OFFICE OF THE AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.

I, J. H. Ela, Auditor of the Treasury for the Post-Office Department, do hereby certify the annexed to be a true and correct statement from the records of this office of the compensation for mail transportation on all the Pacific Railroads aided in whole or in part by the United States from January 1, 1873, to June 30, 1883.

In testimony whereof I have hereunto signed my name, and caused to be affixed my seal of office, at the city of Washington, District of Columbia, this 12th day of November, in the year of our Lord one thousand eight hundred and eighty-three

[SEAL.]

J. H. ELA, *Auditor.*

B.—*STATEMENT showing an APPROXIMATE ESTIMATE of the COMPENSATION EARNED for MAIL TRANSPORTATION, of the BOND-SUBSIDIZED and NON-BOND-SUBSIDIZED PORTIONS of the PACIFIC RAILROADS, and of LINES of ROAD LEASED, OWNED, or CONTROLLED BY THEM, the PAYMENT of WHICH HAS BEEN WITHHELD.*

Title of company.	Period of service.		Amount of one half of compensation withheld on bond-subsidized.	Amount of whole compensation withheld on non-bond subsidized.	Amount.	Remarks.
	From—	To—				
Sioux City and Pacific Railroad Company	Jan. 1, 1873	June 30, 1878	$21,827 54		$409 33	Paid to company by collections.
Do	Jan. 1, 1873	June 30, 1882		$21,224 38	58 70	Paid to company by special agents.
Do	July 1, 1878	June 30, 1883	22,763 57			
Tremont, Elkhorn and Missouri Valley Railroad Company	Apr. 1, 1880	June 30, 1882		19,973 77		
Kansas Pacific Railway Company	Jan. 1, 1873	June 30, 1878	189,518 92		2,594 44	Paid by collections.
Do	Jan. 1, 1873	June 30, 1882		418,769 05		
Do	July 1, 1878	June 30, 1882	132,274 68			
Do (W. P. R. R. Co.)	July 1, 1882	June 30, 1883	39,128 16		46,991 91	Paid to company.
Central Branch Union Pacific Railroad	Jan. 1, 1873	June 30, 1878	25,786 92			
Do	July 1, 1878	Dec. 31, 1882	27,105 60			
Do	July 1, 1878	Dec. 31, 1882		15,679 48		
Union Pacific Railroad Company	Jan. 1, 1873	June 30, 1878	914,672 66		7,800 93	Paid company by collections.
Do	July 1, 1878	June 30, 1883	1,081,516 32		146 05	Paid company by special agents.
Do	Apr. 1, 1876	June 30, 1882		4,319 02		
Do	Apr. 1, 1880	Oct. 13, 1880		153 63	84	Paid by collections.
				4,472 65	7,948 42	
Omaha and Republican Valley Railroad Company	May 16, 1880	June 30, 1882		16,579 69		
Omaha, Niobrara and Black Hills Railroad Company	Feb. 2, 1880	June 30, 1882		6,632 32		
Denver and Boulder Valley Railroad Company	Jan. 1, 1880	June 30, 1882		2,965 80		
Saint Joseph and Western Railroad Company	July 1, 1880	June 30, 1882		22,429 10		
Carbondale Branch Railroad Company	Mar. 1, 1880	June 30, 1882		3,257 32		
Junction City and Fort Kearney Railroad Company	Feb. 15, 1879	June 30, 1882		8,024 97		
Central Branch Union Pacific (lessee)	Jan. 1, 1880	June 30, 1882		44,812 85		
Solomon Railroad Company	Oct. 1, 1878	June 30, 1882		8,537 35		
Salina and South Western Railroad Company	Oct. 1, 1879	June 30, 1882		3,960 55		
Union Pacific Railroad Company (lessee Colorado Central R. R.)	Apr. 1, 1880	June 30, 1882		25,346 08		
Do	Apr. 1, 1880	June 30, 1880			1,699 44	Paid company by collections.
Denver Pacific Railway and Telegraph Company	Apr. 1, 1880	June 30, 1882		20,692 73		
Utah Northern Railroad Company	July 1, 1880	Mar. 31, 1882		14,305 64		
Echo and Park City Railway Company	May 2, 1881	June 30, 1882		1,597 87		

Central Pacific Railroad Company	Jan. 1, 1873	June 30, 1878	601,748 75			
Do	July 1, 1878	June 30, 1883	727,371 17			
Do	Jan. 1, 1873	June 30, 1882		211,185 55	11,708 17	Paid company by collections.
					69 98	Paid company by special agents.
Do	Jan. 1, 1873	June 30, 1882		319,996 54	347 67	Paid company by collections.
					2 50	Paid company by special agents.
				531,182 09		
Southern Pacific Railroad of New Mexico	Aug. 15, 1881	June 30, 1882		3,331 60		
Southern Pacific Railroad Company of Arizona and New Mexico	Sept. 20, 1880	June 30, 1882		99,660 43		
California Pacific Railroad Company	May 1, 1880	June 30, 1882		8,762 94		
Stockton and Copperopolis Railroad Company	July 1, 1880	June 30, 1882		5,523 28		
Southern Pacific Railroad Company	July 1, 1880	June 30, 1882		95,747 41		
Los Angeles and Independence Railroad Company	July 1, 1880	June 30, 1882		1,434 69		
Northern Railway Company	July 1, 1880	June 30, 1882		7,865 09		
Amador Branch Railroad Company	Feb. 1, 1877	June 30, 1882		5,341 71	154 43	Paid company by collections.
					3 00	Paid company by special agents.

CONDENSED ABSTRACT.

Title of company.	Aggregate amount of one-half of all compensation withheld on bond-subsidized from January 1, 1873, to June 30, 1878.	Aggregate amount of one-half of all compensation withheld on bond-subsidized from July 1, 1878, to June 30, 1883.	Aggregate amount of whole compensation withheld on non-bond subsidized from January 1, 1873, to June 30, 1882.	Aggregate amount paid to company by collectors and special agents.
Sioux City and Pacific Railroad Company	$21,827 54	$22,763 57	$21,224 38	$468 03
Fremont, Elkhorn and Missouri Valley Railroad Company	.....	.....	19,973 77	.....
Kansas Pacific Railway Company (Union Pacific Railroad Company)	189,518 92	171,702 84	418,769 05	2,594 44 46,991 91
Central Branch Union Pacific Railroad	25,786 92	27,105 60	15,679 48	.....
		221,572 01		
Union Pacific Railroad Company	914,672 66	1,081,516 32	4,472 65	7,948 42
Omaha and Republican Valley Railroad Company	.....	.....	16,579 69	.....
Omaha, Niobrara and Black Hills Railroad Company	.....	.....	6,632 32	.....
Denver and Boulder Valley Railroad Company	.....	.....	2,965 80	.....
Saint Joseph and Western Railroad Company	.....	.....	22,429 10	.....
Carbondale Branch Railroad Company	.....	.....	3,257 32	.....
Junction City and Fort Kearney Railroad Company	.....	.....	8,024 97	.....
Central Branch Union Pacific—Lessee	.....	.....	44,812 85	.....
Solomon Railroad Company	.....	.....	8,537 35	.....
Salina and Southwestern Railroad Company	.....	.....	3,960 55	.....
Union Pacific Railroad Company (Lessee Colorado Central Railroad)	.....	.....	25,346 08	1,699 44
Denver Pacific Railway and Telegraph Company	.....	.....	20,692 73	.....
Utah Northern Railroad Company	.....	.....	*14,305 64	.....
Echo and Park City Railway Company	.....	.....	1,597 87	.....
Central Pacific Railroad Company	601,748 75	727,371 17	531,182 09	12,128 32
		1,808,887 49		
Southern Pacific Railroad of New Mexico	.....	.....	3,331 60	.....
Southern Pacific Railroad Company of Arizona and New Mexico	.....	.....	99,660 43	.....
California Pacific Railroad Company	.....	.....	8,762 94	.....
Stockton and Copperopolis Railroad Company	.....	.....	5,523 28	.....
Southern Pacific Railroad Company	.....	.....	95,747 41	3 00
Los Angeles and Independence Railroad Company	.....	.....	1,434 69	.....
Northern Railway Company	.....	.....	7,865 09	.....
Amador Branch Railroad Company	.....	.....	5,341 71	154 43
	1,753,554 79	2,030,459 50	1,418,110 84	71,987 99

*To March 31, 1882.

TREASURY DEPARTMENT, REGISTER'S OFFICE,
November 12, 1883.

I, R. A. McMurray, a clerk in the Register's Office, do hereby certify that the foregoing schedules are correct, as computed by me from the statement prepared by the Sixth Auditor's Office, Treasury Department.

R. A. McMURRAY.

REPORT OF THE SECOND COMPTROLLER.

REPORT

OF

THE SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, October 24, 1883.

SIR: In compliance with your direction, by letter of the 10th ultimo, I have the honor to submit a report, in two tabular statements, of the transactions of this office during the fiscal year which ended on the 30th day of June, 1883.

The first tabular statement shows the total number of accounts, claims, and cases of every kind settled and adjusted, and the amounts allowed thereon.

The second table furnishes a more detailed statement of the same accounts, claims, and cases, showing the character of the accounts, the source from which received, the number of each kind, and the amounts allowed. A still more detailed statement is prepared, and filed for preservation in this office, but it is deemed too voluminous for publication.

TOTAL NUMBER of ACCOUNTS and CLAIMS SETTLED.

From—	Number.	Amounts allowed.
Second Auditor	14, 449	$16, 982, 185
Third Auditor	8, 311	65, 038, 156
Fourth Auditor	2, 549	17, 292, 779
	25, 309	99, 313, 120
Various sources, not involving present expenditure	3, 207	149, 480
Total	28, 516	99, 462, 600

ACCOUNTS REVISED during the year.

Character of the accounts.	Number revised.	Amounts allowed.
FROM THE SECOND AUDITOR.		
1. Of Army paymasters, for pay of the Army	261	$6, 114, 675
2. Of disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories, and arsenals	246	423, 455
3. Of recruiting officers, for regular recruiting service	566	153, 418
4. In favor of the Soldiers' Home	30	161, 641
5. Of miscellaneous disbursements for contingent expenses of the Army, Adjutant-General's Office, Commanding General's Office, Artillery School, &c	188	68, 209
6. Of the National Home for Disabled Volunteer Soldiers	26	1, 428, 715
7. Of Indian agents' current and contingent expenses, annuities, and installments	1, 058	4, 847, 804
Total	2, 375	13, 197, 917

ACCOUNTS REVISED during the year—Continued.

Character of the accounts.	Number revised.	Amounts allowed.
FROM THE THIRD AUDITOR.		
1. Of disbursing officers of the Quartermaster's Department, for regular and incidental expenses	1,181	$9,048,393
2. Of disbursing officers of the Subsistence Department	531	3,417,420
3. Of disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor improvements, &c	80	9,398,554
4. Of pension agents, for payment of Army pensions	109	39,506,308
Total	1,901	61,370,675
FROM THE FOURTH AUDITOR.		
1. Of paymasters of the Navy, including paymasters at navy-yards, and as Navy agents and other disbursing officers	301	15,496,460
2. Of disbursing officers and agents of the Marine Corps	12	796,848
3. Of Navy pension agents, for payment of pensioners of the Navy and Marine Corps	78	608,422
4. Of miscellaneous naval accounts	496	123,619
Total	887	17,025,349

CLAIMS REVISED during the year.

Character of the claims.	Number revised.	Amounts allowed.
FROM THE SECOND AUDITOR.		
1. Soldiers' pay and bounty	9,877	$928,266
2. Miscellaneous, of Army Pay Department	376	62,432
3. Miscellaneous, Indian claims	1,821	2,793,570
FROM THE THIRD AUDITOR.		
1. For lost property, paid under act March 3, 1849	464	54,959
2. For quartermasters' stores and commissary supplies, paid under act of July 4, 1864	1,592	307,615
3. State war claims, act of 1861 and other acts	7	218,922
4. For Army transportation	1,005	2,696,912
5. Miscellaneous claims	1,647	285,687
6. Oregon and Washington Territory war claims	25	3,256
7. Reimbursement, expenses of last sickness and burial of deceased pensioners	1,511	100,130
8. Claims examined and disallowed	159	.....
FROM THE FOURTH AUDITOR.		
1. For officers' and sailors' pay, bounty and prize money	1,662	267,430
Total	20,146	7,719,179

CASES ADJUSTED, NOT INVOLVING PRESENT EXPENDITURE.

	Number.	Amounts involved.
1. Duplicate checks approved	583	$33,625
2. Financial agents' accounts (naval)	4	35,268
3. Referred cases adjusted and decided	2,239	.....
4. Special settlements reported by the Second Auditor	381	80,587
Total	3,207	149,480

Bonds filed during the year	113
Contracts filed during the year	2,337
Official letters written and copied	1,744
Requisitions countersigned and recorded	18,574
Settlements recorded	12,048
Differences recorded	3,239
Clerks employed, average	70.8

It affords me pleasure to be able to report faithful performance of duty on the part of the clerical force employed in the office during the year, but I am compelled to say there are some branches of the work in which the force employed is entirely inadequate to the performance of the duties required by the needs of the public service. This is especially the case in the examination of Army paymasters' accounts, soldiers' pay and bounty, claims and accounts of quartermasters, commissaries of subsistence, and engineers, although every available clerk having experience or skill in either of these branches of the service has been continuously engaged upon them. As was said in the letter I had the honor to address to you on the 1st instant in transmitting an estimate of the expenses of this office for the ensuing year, this condition of the work arises from several causes, the most notable of which is the great amount of new work devolved upon the office by the decision of the Supreme Court of the United States in the action relative to longevity pay of Army officers, known as the Tyler case; a decision which necessitated a careful examination of the entire military history of a majority of the officers of the Army, including an inspection of every payment of salary or allowance and every leave of absence, the officers interested having theretofore been paid by disbursing officers, and their individual accounts, in most instances, having never previously been brought directly before the accounting officers for settlement.

The settlement of the unpaid claims sanctioned by that decision was deemed more urgent than the examinations of accounts of current expenses already paid by paymasters, and their adjustment has, during ten months past, required the labor of all the clerks in the office skilled in Army pay, except those engaged on the settlement of soldiers' bounties and two clerks who have continued upon miscellaneous work of the Army Pay Division, and for this reason the settlement of paymasters' accounts has been practically suspended during that time.

The additional work made necessary by that decision cannot be completed in less than from three to five months.

A similar but less extensive additional labor was made necessary by the decision of the Supreme Court in the action known as the Temple case, in regard to the payment of mileage to naval officers for travel performed elsewhere than within the United States.

Another new and great increase in the work of the office has arisen from the circumstance that the amount of clerical force employed in the Second Auditor's Office has enabled that officer during the year past to settle and transmit to this office for decision a very much larger number of claims of soldiers and their heirs for pay and bounty on account of services rendered during the rebellion than has been transmitted during any one of several preceding years. Until recently the number of these claims so transmitted by the Auditor has been substantially the same as the number decided in this office and certified to the Secretary of War, and the extent of this increase of work will be seen from a statement of the number so decided annually since 1876.

In the year ending June 30, 1877, the number decided and certified in this office was 4,252; in 1878, 3,988; in 1879, 3,765; in 1880, 4,520; in 1881, 4,367; in 1882, 5,412; in 1883, 9,877; those settled during the last fiscal year being more than double (and in exact number 5,491 in excess of) the average number settled annually from 1876 to 1881, and nearly double the number settled in the year ending June 30, 1882.

The amount of additional labor thus bestowed on this class of cases will be appreciated when it is remembered that a large part of them are claims for both pay and bounty, requiring not only an examination of

the soldier's military history, but also of all payments heretofore made on account of his services.

To these causes must be added the effect of increased work now being done in the Pension Bureau.

When accounts can be examined administratively and by the accounting officers soon after the transaction of the business to which they relate, while proof is attainable of the actual facts relative to the contracts, the manner of their fulfillment, and the payments actually and legally made, the settlements can be made with very much less labor and expense and with very much greater certainty than is possible when the accounts have remained unsettled during several years; and their early settlement is otherwise of the greatest advantage both to the public and to individuals.

While it is the case, as above stated, that Army paymasters' accounts have remained almost untouched for ten months, it is also true that up to ten months ago great progress had been made during several years in bringing the time of their settlement nearer to the time of the transactions to which they relate, and great progress has been made in that respect by the administrative officers of the Government generally, and by the accounting officers in most of the accounts and claims settled in this office.

As an illustration I may state, in regard to the settlement of the accounts of all disbursing officers in the Indian service, that in all the accounts of that class settled in this office during the year ending June 30, 1878, the average time between the dates on which the accounts were respectively filed in the office of the Commissioner of Indian Affairs and the dates of their respective settlements in this office was seven years and one month; in all accounts of this class settled in this office during the year ending June 30, 1882, such average time was four years and seven days; and in those settled in this office during the last fiscal year the average time between the date of filing the account with the Commissioner and the date of its settlement in this office was one year, eleven months and nine days.

Similar advances in this respect, but in most cases not so great, have been made in nearly all other branches of the public business assigned by law to this office.

In addition to what has been said of the already settled claims of soldiers and their heirs for pay and bounty on account of services rendered during the war, it seems proper to refer to the condition of unsettled claims of that class. At the commencement of the year ending June 30, 1882, there were 354 of these claims pending in this office, and since that time the Second Auditor has been able to transmit a greater number than this office has been able to examine and decide, so that the number pending in this office on the first of this month was 2,517. The number then pending in the Second Auditor's office was, I am informed, 37,391, making a total of 39,908 pending before the accounting officers. Very many of these claims have been pending several years, and in those cases no reason appears for doubting their having been presented in good faith and upon reasonable grounds; but claims of this class are now being presented from day to day, and I am informed that the number presented since the 1st of January last exceeds the number the Second Auditor has been able to settle within the same time by 4,900.

In a large proportion of those recently filed it is found, upon examination, that everything due has been paid, either directly by paymasters on company rolls or other vouchers, or on settlements made by the accounting officers. This is found to be true of claims of some other classes

originating during the war, and there seems to be a prevailing opinion among persons who have given attention to this subject that some new legislation is needed in the nature of a statute of limitation on the presentation of claims.

Because claims growing out of the war have to a great extent become claims of widows and heirs, there may be difficulty in devising any effective statute of direct limitation that will not operate harshly upon claimants of this class; but it has occurred to me that if you should see cause to recommend an enactment that would effectively prohibit any agent or attorney from receiving compensation for services in cases hereafter filed in this Department, more than a specified number of years after the origin of the claim, the recommendation would strike at the root of all that is most objectionable in connection with the recent presentation of claims by agents who have perhaps not even attempted to ascertain whether the claims are meritorious.

Very respectfully,

W. W. UPTON,
Comptroller.

HON. CHARLES J. FOLGER,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF CUSTOMS

REPORT

OF

THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., October 31, 1883.

SIR: I have the honor to submit herewith for your information a statement of the work performed in this office during the fiscal year ending June 30, 1883:

Number of accounts on hand July 1, 1882	139	
Number of accounts received from the First Auditor during the year	6,602	
		6,741
Number of accounts adjusted during the year	6,634	
Number of accounts returned to the First Auditor	14	
		6,648
Number of accounts on hand June 30, 1883		93

There was paid into the Treasury from sources the accounts relating to which are settled in this office:

On account of customs	$214,706,496 93
On account of marine-hospital tax	415,945 80
On account of steamboat fees	184,188 44
On account of fines, penalties, and forfeitures	134,590 74
On account of storage, fees, &c	895,183 50
On account of emolument fees	404,103 40
On account of immigrant fund	231,476 50
On account of interest on debts due	68,553 63
On account of rent of public buildings	5,800 63
On account of mileage of examiners	2,358 70
On account of relief of sick and disabled seamen	2,049 55
On account of deceased passengers	1,050 00
On account of proceeds of Government property	15,032 87
Aggregate	217,066,830 69

And there was paid out of the Treasury on the following accounts, viz:

Expenses of collecting the revenue from customs	$6,591,224 51
Excess of deposits	4,367,838 85
Debentures	2,257,730 33
Construction, &c., of public buildings	2,694,228 63
Construction and maintenance of lights	2,224,432 30
Construction and maintenance of revenue cutters	944,819 26
Life-saving stations	746,649 19
Marine-hospital service	461,181 46
Expenses of regulating immigration	127,345 97
Detection and prevention of frauds upon the customs revenue	76,600 95
Compensation and expenses of the Tariff Commission	69,000 00
Inspection of neat cattle shipped to foreign ports	52,240 77
Compensation in lieu of moieties	25,389 83

Protection of sea-otter hunting grounds and seal fisheries in Alaska	$20,000 00
Salaries and expenses of agents at seal fisheries in Alaska	11,090 32
Metric standard weights and measures	4,578 70
Unclaimed merchandise	2,565 18
Debentures and other charges	25 23
Extra pay to officers and men who served in the Mexican war	216 00
Refunding moneys erroneously received and covered into the Treasury	376 70
Refunding duties to American company of revisers of the New Testament	1,472 50
Payment to W. and J. Sloane for merchandise erroneously sold	1,017 33
Relief of David Mordecai and J. Randolph Mordecai	822 00
Refunding duties to Schmidt & Zeigler, of New Orleans	91 64
Refund to William Robinson, master of schooner Dreadnaught	20 00
Refund to J. W. Bell, master of sloop Theodosia E. Bell	20 00
Refund to R. T. Aycock, master of schooner Geo. W. Thomas	45 00
	20,681,022 65
Deduct repayment:	
Removal of remains of R. H. Carter, late inspector of customs, from Panama to Virginia	36 58
Aggregate	20,680,986 07

Number of estimates received and examined	2,438
Number of requisitions issued	2,438
Amount involved in requisitions	$16,853,805 52
Number of letters received	11,752
Number of letters written	10,492
Number of letters recorded	9,389
Number of stubs of receipts for duties and fees returned by collectors	243,423
Number of stubs examined	214,775
Number of stubs of certificates of payment of tonnage dues received and entered	8,634
Number of returns received and examined	39,454
Number of oaths examined and registered	2,732
Number of appointments registered	4,320
Average number of clerks employed	31

I inclose herewith a statement of the transactions in bonded goods during the year ending June 30, 1883, as shown by the adjusted accounts.

I am, very respectfully, your obedient servant,

H. C. JOHNSON,
Commissioner of Customs.

The SECRETARY OF THE TREASURY.

STATEMENT of WAREHOUSE TRANSACTIONS at the several DISTRICTS and PORTS in the UNITED STATES for the year ending June 30, 1883.

Districts.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1882.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1883.
Albany				$119,979 28	$28 55	$120,007 83				
Baltimore	$165,953 19	$526,547 70	$20,426 81	134,572 82	5,584 85	531,689 66	$75,068 98	$50,064 36	$26,109 98	$170,152 39
Bangor	177 12	597 34	895 40	176,878 20		1,415 20	4,168 30	172,541 20		423 36
Barnstable	732 24		10,589 44	608 15		90 67		11,683 16		156 00
Bath	51,721 13	43,943 02	98,941 23	4,189 57	53 73	72,213 33	542 24	145 02	42,855 87	83,092 22
Beaufort, N. C	16,115 55									16,115 55
Boston and Charlestown	3,289,492 91	15,736,295 94	144,989 84	2,495,266 70	301,304 49	13,466,942 69	417,866 67	2,564,318 97	751,855 94	4,766,365 61
Brazos de Santiago	10,620 45	59,811 11	62,480 84	77,596 66		548 08	448 66	208,743 86	83 86	684 60
Buffalo Creek	2,401 17	10,504 12	7,340 20	804,486 72	31 59	19,378 85	173,618 73	628,816 17		2,950 05
Belfast	662 07		6,041 54	284 80	59 30	293 91		2,143 10		4,610 70
Cape Vincent				11,319 18			11,146 88	172 30		
Castine	70 08		2,024 38			107 04		1,604 36		383 06
Champlain	11,482 24	6,480 58		186,681 05	1,114 69	8,266 02	167,991 50	24,060 64	2 03	5,438 37
Charleston	1,369 39		2,251 01	2,506 25	103 33	5,466 84		152 63		610 51
Chattanooga				3,741 30		3,741 30				
Chicago	217,089 37	1,338,191 67	143,533 86	195,063 59	17,760 49	1,550,220 49	13,362 48	109,728 42	25,173 16	213,154 43
Cincinnati	36,443 68	108,399 29	14,010 49	12,359 61	453 77	116,387 25	6,771 40	9,260 62	1,741 30	37,506 27
Corpus Christi	91 35	34,408 76	23,996 85	49,270 41	4 55	128 30	20,126 70	87,516 92		
Cuyahoga	2,051 02	16,179 29	6,338 51	5,514 35	52 45	21,898 08	328 96		190 80	7,717 78
Delaware	1,085 55	3,324 95	15,001 97	2,131 83		19,084 05			459 90	2,000 35
Denver			763 80	2,148 68		2,912 48				
Detroit	31,174 69	85,496 36	71,221 12	1,456,122 15	156 85	108,408 79	6,138 77	1,481,085 42	192 62	48,345 57
Duluth	646 33		13,409 35	1,718,892 09			5,158 13	1,727,789 64		
Erie	6,419 20		9,151 48	5,765 30		12,376 27				8,959 71
Evansville	47 20		85,732 16	135 26		182 46				85,732 16
Fall River				85,788 75		85,788 75				
Fernandina	4,936 40		664 65		493 63	5,503 88	590 80			
Frenchman's Bay	240 20		959 05	1,189 61	9 18	162 08		2,144 50		91 46
Galveston	135,448 21	70,626 90	20,523 22	132,997 53	2,173 01	222,272 52	16,766 71	108,233 74	786 19	13,709 71
Genesee	7,338 90	12,353 03	3,491 36	2,238 91	90 93	17,184 64	1,148 60		14 00	7,165 89
Gloucester	7,948 08	38,601 88	9,848 89		473 48	732 87	917 90	49,420 64	1,040 23	4,760 69
Georgetown, D. C	1,338 27	1,754 70	282 76	2,279 18	39 06	5,362 49	38 60			292 88
Huron				3,896,836 27			48,484 22	3,848,352 05		
Indianapolis	205 10	376 00	817 60	5,897 07		6,513 92				781 85
Kansas City				737 10		737 10				
Kennebunk				210 89				210 89		
Key West	46,842 23	232,586 89	4,830 88	201 00	3,681 57	250,189 75	707 35	1,704 04	839 31	34,702 12

STATEMENT of WAREHOUSE TRANSACTIONS at the several DISTRICTS and PORTS in the UNITED STATES, &c.—Continued.

Districts.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1882.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1883.
Louisville	$6,760 34	$12,873 74	$3,578 84	$4,790 09	$141 87	$22,119 67	$675 81		$57 20	$5,292 20
Machias				12 80		12 80				
Memphis	1,713 32	950 00			39 02	689 22				2,013 12
Miami				1,365 29		1,365 29				
Middletown	7,261 37	2,914 40	24,448 69	6,765 19	241 10	33,865 53	1,717 85		25 16	6,022 21
Milwaukee	2,208 75	7,121 41	2,315 58	111,931 81	8 56	19,090 76	1,650 50	$97,958 10		4,886 75
Minnesota	4,072 19	2,788 62	3,091 23	243,599 52	62 34	9,980 53	35,938 99	202,923 36		4,771 02
Mobile	196 54	93,201 75		594 58	2 64	93,411 93	562 58			21 00
Montana and Idaho				2,491 57				2,491 57		
Nashville	733 00			1,528 55	53 68	2,315 23				
Newburyport	2,925 81		3,164 07	54 83				54 83	6,089 88	
New Haven	42,396 40	337,876 36	11,753 22	623 31	624 64	349,440 04	12,676 24	3,346 91	8,151 50	19,659 24
New Bedford	609 22	1,263 70	220 48	53 244 18		54,598 10		220 48		519 00
New Orleans	280,264 28	1,023,158 02	20,422 86	1,582,488 50	11,453 01	618,860 53	977,995 73	757,407 59	32,946 12	530,576 70
New York	15,030,552 76	60,119,244 12	483,855 35	14,489,790 40	1,343,695 11	52,728,792 75	1,409,553 71	16,088,142 56	1,786,778 85	19,453,869 87
Niagara				1,199,013 81			197,736 04	1,001,277 77		
Newark				6,920 26		6,920 26				
New London	6,290 86	16,891 90				17,396 85		56 00	1,601 82	4,128 09
Omaha	326 60		782 14	2,621 30		3,655 34				74 70
Oregon				265 42		265 42				
Oswegatchie	971 53	5,776 47		661,780 90	46	2,034 70	32,970 73	632,273 89	17 88	1,232 16
Oswego	5,976 65	764,956 65	5,893 05	101,670 45	1,406 40	306,346 21	538,746 59		57 80	34,752 60
Passamaquoddy	4,383 00	5,319 89	1,083 04	11,288 39		3,050 70	12,153 40	3,883 03		3,037 19
Paso del Norte		326 43		78,500 22		6,452 24		72,142 52		231 89
Pearl River				5,655 25				5,655 25		
Perth Amboy	1,778 50	1,801 40	16,701 50	15,667 20		35,643 00	256 40		49 20	
Philadelphia	908,938 00	5,792,989 71	121,149 42	54,313 32	293,028 71	5,881,865 02	17,095 33	5,545 65	216,517 57	1,049,395 59
Pittsburgh	24,622 60	72,447 72	3,742 00	14,999 19	34 34	112,479 43			2,030 70	1,335 72
Plymouth	26,119 15		62,526 93	1,724 63		69,742 62		349 17		20,278 92
Portland and Falmouth	155,814 70	532,082 86	66,550 65	3,109,978 48	12 06	582,941 54	32,191 83	3,134,282 58	21,980 57	93,042 23
Portsmouth	45,211 75	535 36	73,241 22	421 56	6 64	61,010 28	105 60	280 56		58,020 09
Providence	13,444 16	33,534 83	19,181 11	3,836 50	273 65	46,623 91	48 01		1,295 24	22,303 09
Puget Sound				154 50				154 50		
Richmond				1,301 40		1,301 40				
Saco				23 20				23 20		
Salem and Beverly	597 80	13,134 56	9,201 87		47 00	4,240 56		583 71		18,156 96
Saluria				350 78				350 78		

San Diego	.....	61,183 26	.....	357 00	.....	1,170 18	49,499 37	357 00	.....	10,513 71
San Francisco	951,204 08	3,787,356 76	113,852 44	858,382 67	59,824 69	3,134,558 03	145,570 29	924,621 35	132,643 98	1,433,226 99
Savannah	6,582 21	10,296 65	1,991 26	6,236 14	38 30	11,916 66	3,741 30	.....	13 80	9,472 80
Saint Louis	33,362 53	109,176 39	262,092 31	1,022,186 26	295 49	509,426 35	253 90	765,613 89	16,376 36	135,442 48
Vermont	1,962 49	5,290 46	7,451 10	820,449 37	649 72	99,785 43	243,600 85	487,744 19	1,635 68	3,036 99
Waldoborough	8,605 40	.....	7,089 13	397 80	.....	509 26	.....	708 56	11,555 93	3,318 58
Wheeling	.....	.....	.....	1,164 33	.....	1,164 33	.....	.....	.....	.....
Willamette	28,462 74	78,420 84	32,434 37	24,187 80	34 82	136,480 61	.....	.....	.....	27,059 96
Wiscasset	1,939 33	2,019 46	4,948 34	.....	.....	.....	1,497 28	5,311 80	.....	2,098 05
Wilmington, N. C	.....	7,287 37	.....	.....	102 33	1,188 66	.....	.....	438 61	5,762 43
Total	21,656,431 38	91,228,700 62	2,143,320 89	36,097,019 01	2,045,746 08	81,628,918 96	4,687,630 91	35,283,603 45	3,091,609 04	28,479,455 62

RECAPITULATION.

Balance due July 1, 1882	$21,656,431 38	Withdrawal duty paid	$81,628,918 96
Warehoused and bonded	91,228,700 62	Withdrawal for transportation	4,687,630 91
Rewarehoused and bonded	2,143,320 89	Withdrawal for exportation	35,283,603 45
Constructively warehoused	36,097,019 01	Allowances and deficiencies	3,091,609 04
Increase of duties ascertained on liquidation	2,045,746 08	Balance due June 30, 1883	28,479,455 62
Total	153,171,217 98	Total	153,171,217 98

TREASURY DEPARTMENT, OFFICE COMMISSIONER OF CUSTOMS,
October 31, 1883.

H. C. JOHNSON,
Commissioner of Customs.

REPORT OF THE FIRST AUDITOR.

REPORT

OF

THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, October 20, 1883.

SIR: In compliance with your letter relating to the annual report from this Bureau, I have the honor to submit the following exhibits of the business transacted in this office during the fiscal year ending June 30, 1883:

Accounts adjusted.	Number of accounts.	Amount.
RECEIPTS.		
Duties on merchandise and tonnage	1,426	$229,894,982 31
Steamboat fees	1,366	202,937 14
Fines, penalties, and forfeitures	954	136,505 10
Marine-hospital money collected	1,670	421,329 42
Official emoluments of collectors, naval officers, and surveyors	1,425	1,050,141 80
Moneys received on account of deceased passengers	89	1,349 50
Moneys received from sales of old material, &c	214	705,082 83
Miscellaneous receipts	736	920,477 33
Moneys retained from Pacific railroad companies for accrued interest on bonds	12	840,554 37
Treasurer of the United States for moneys received	4	535,081,361 49
Mints and assay offices	31	55,427,739 34
Water rents, Hot Springs, Arkansas	9	3,081 41
Immigration fund	153	97,062 50
Receipts for advertising change of name of vessels	24	378 80
Accounts of the collector of taxes for the District of Columbia for taxes collected by him and deposited with the treasurer of said District	12	1,775,018 73
Accounts of the treasurer of the District of Columbia for moneys received and deposited with the Treasurer of the United States	24	1,802,878 35
Total	8,149	828,360,880 42
DISBURSEMENTS.		
Expenses of collecting the revenue from customs	1,770	6,949,344 24
Detection and prevention of frauds on customs revenue	24	55,429 24
Debentures, drawbacks, &c	242	1,862,654 27
Excess of deposits refunded	494	5,001,761 78
Revenue-cutter service	612	866,923 48
Duties refunded, fines remitted, judgments satisfied, &c	2,482	2,168,821 05
Marine Hospital Service	475	418,282 27
Official emoluments of collectors, naval officers, and surveyors	1,422	668,160 35
Awards of compensation	243	25,219 21
Expenses in advertising change of name of vessels	24	378 80
Inspection of neat cattle shipped to foreign ports	12	7,102 07
Light-House Establishment, miscellaneous expenses	41	52,849 55
Supplies of light-houses	92	351,868 39
Repairs of light-houses	68	195,723 15
Expenses of light-vessels	34	215,500 11
Expenses of buoyage	67	264,659 10
Expenses of fog-signals	46	38,640 65
Expenses of lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers	22	132,145 47
Expenses of inspection of lights	9	2,102 35
Salaries of light-house keepers	42	372,494 31

Accounts adj usted.	Number of accounts.	
DISBURSEMENTS—Continued.		
Salaries, &c., Senate and House reporters	85	$57,164 60
Salaries and mileage of Senators	3	303,032 39
Salaries, officers and employés Senate	8	255,355 60
Salaries and mileage, Members and Delegates House of Representatives	21	2,814,018 97
Salaries, officers and employés House of Representatives	46	412,286 31
Salaries of employés, Executive Mansion	3	25,938 19
Salaries paid by disbursing clerks of the Departments	334	8,105,835 74
Salaries, officers and employés Independent Treasury	38	347,484 99
Salaries and expenses, reporter of Supreme Court	2	872 47
Salary, Director of Geological Survey	3	4,500 00
Salaries and expenses, special inspectors foreign steam vessels	22	7,225 84
Salaries, governors, &c., Territories of the United States	6	920 00
Salaries of the civil list, paid directly from the Treasury	2,060	604,939 43
Salaries, office of the Public Printer	4	13,861 98
Salaries, Bureau of Engraving and Printing	6	26,024 20
Salaries, Congressional Library	5	38,125 68
Salaries, standard weights and measures	2	3,816 84
Salaries, Steamboat-Inspection Service	4	193,211 64
Salaries, special agents Independent Treasury	4	837 64
Salaries, custodians and janitors	5	202,308 36
Salaries, Agricultural Department	5	94,544 33
Salaries, Botanic Garden	9	12,841 36
Salaries and expenses, National Board of Health	20	98,765 93
Salaries of employés, public buildings and grounds	13	40,316 92
Salaries and expenses, seal fisheries	19	11,156 87
Contingent expenses, Executive Mansion	3	7,040 84
Contingent expenses, United States Senate	42	144,951 43
Contingent expenses, House of Representatives	46	216,540 03
Contingent expenses, Departments, Washington	229	356,295 93
Contingent expenses Independent Treasury	198	55,176 50
Contingent expenses, Steamboat-Inspection Service	969	38,214 77
Contingent expenses, public buildings and grounds	12	493 65
Contingent expenses, office of Public Printer	16	2,660 98
Contingent expenses, Library of Congress	8	964 49
Contingent expenses, executive offices, Territories	15	4,582 45
Contingent expenses, Mints and Assay Offices	166	6,977 34
Stationery, Treasury Department	234	67,937 05
Stationery, Interior Department	6	61,199 08
Treasurer of the United States, for general expenditures	4	543,151,934 87
Gold and silver bullion account	18	53,604,103 81
Ordinary expenses, Mints and Assay Offices	106	776,248 79
Parting and refining bullion	12	137,867 94
Coinage of standard silver dollars	28	98,819 04
Freight on bullion and coin	7	11,639 73
Transportation of silver coin	6	9,484 66
Storage of silver dollars	2	1,138 00
Re-coinage of gold, silver, and minor coins	14	35,129 21
Legislative expenses, Territories of the United States	21	145,385 95
Defending suits in claims against the United States	6	10,079 95
Examination of rebel archives	2	1,936 85
Geodetic and Coast Survey of the United States	23	308,749 71
Geological Survey of the Territories	17	129,247 13
Illustrations for report on Geological Survey	1	2,804 25
Lands and other property of the United States	6	1,257 04
Protection and improvement of Hot Springs, Ark	11	6,096 37
Reproducing plats of surveys, General Land Office	5	22,537 50
Adjusting claims for indemnity for swamp lands	6	13,837 28
Protection and improvement of Yellowstone Park	5	13,280 15
Commission to classify land and codify land laws	1	9,163 31
Depredations on public timber	7	56,524 01
Reclamation of arid and waste lands	5	7,031 03
Smithsonian Institution, expenses of	2	42,180 00
Smithsonian Institution, North American ethnology	8	19,053 12
Smithsonian Institution, Polaris report	3	435 00
Bureau of Education, distribution documents	7	3,955 76
Portraits of the Presidents	3	280 00
Compensation and expenses of the Tariff Commission	3	62,645 79
Expenses contesting seats in Congress	52	74,782 33
Expenses in connection with the illness and death of President Garfield	81	39,793 01
Expenses draping public buildings at Garfield's death	41	2,841 45
Descriptive catalogue of Government publications	97	9,155 99
Publication of Tenth Census reports	12	44,951 66
Judicial expenses, embracing accounts of United States marshals, district attorneys, assistant district attorneys, special assistants, clerks and commissioners, rent of court-houses, support of prisoners, &c	5,299	4,056,944 48
Prosecution of crimes	3	10,223 78
Suppressing counterfeiting and crime	11	54,352 06
Punishing violations of intercourse acts and frauds	3	1,243 46
Investigation of frauds, Office of Commissioner of Pensions	6	162,544 27

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
INTEREST ACCOUNT.		
Registered stock	153	$58,495,592 74
Coupons	113	9,945,381 43
District of Columbia, Washington, Georgetown, and corporation bonds	43	1,947,878 16
Navy pension fund	1	420,000 00
Louisville and Portland Canal Company's bonds	4	24,120 00
REDEMPTION ACCOUNT.		
United States bonds, called:		
Principal	14	115,153,200 00
Interest		1,222,708 64
United States bonds, purchased for sinking fund:		
Principal	13	45,404,800 00
Interest		332,680 68
United States bonds exchanged into loan of 1882 3 per cent.:		
Principal	9	303,177,550 00
Interest		39,332 25
Refunding certificates:		
Principal	12	118,550 00
Interest		17,268 21
Certificates of deposit	24	25,922,400 00
District of Columbia stock:		
Principal	2	144,550 00
Interest and premium		19,895 54
Louisville and Portland Canal Company's bonds	1	1,000 00
Notes, one and two years, compound interest, 7.30s and Treasury, and war bounty scrip:		
Principal	44	11,490 00
Interest		2,039 15
Legal tender notes destroyed	14	132,169,003 00
Fractional currency destroyed	14	75,035 75
Old demand notes destroyed	12	710 00
Silver certificates destroyed	14	13,138,360 00
Redemption worn and mutilated United States notes	38	48,976 62
Expenses of national currency	45	58,073 92
Distinctive paper for United States securities	3	33,334 77
Purchase of bonds for sinking fund, Pacific Railroads	1	552,636 00
Outstanding drafts and checks	103	30,646 93
Judgments of the Court of Claims	42	554,943 73
Public printing and binding	159	2,444,957 53
Labor and expenses of Engraving and Printing	12	724,860 16
Post-Office Department requisitions	5	206,309 60
Postage	28	159,421 41
Telephonic and telegraphic connection between the Departments	12	1,421 59
Life-Saving Service	166	592,548 47
Establishing Life-Saving Stations	25	16,227 10
Fish-hatching establishment	1	5,001 45
Propagation of food-fishes	7	136,404 03
Illustrations for report on food-fishes	4	1,107 23
Inquiry respecting food-fishes	6	4,500 02
Steam-vessels (food-fishes)	9	136,259 72
Construction of fish pond on Monument lot	3	3,661 36
Construction of custom-houses and post-offices	278	1,310,299 51
Construction of court-houses and post-offices	426	1,803,415 09
Construction of National Museum	6	2,352 14
Construction of building for State, War, and Navy Departments	11	220,852 02
Construction of barge office, New York	16	51,297 82
Construction of light-houses	74	174,160 18
Construction of building for Bureau of Engraving and Printing	5	4,693 24
Construction of extension of Government Printing Office	4	3,571 44
Construction of marine hospitals	18	72,967 28
Construction of penitentiary building, Dakota	5	16,731 90
Construction of building for Agricultural Department	3	31,173 95
Construction of Pension Office building	2	16,189 76
Construction of steam tenders	11	27,615 68
Construction of light-ships	4	14,741 57
Construction and repair of revenue vessels	21	92,051 99
Construction of Senate stable and engine-house	3	177 00
Construction of elevator, &c., Department of Justice	2	7,577 96
Construction of elevator Interior Department	2	7,500 00
Construction of elevator and steam machinery, Senate	3	8,338 81
Reconstruction of Interior Department building	4	44,951 24
Plans for public buildings	5	4,005 89
Completion of Washington Monument	12	179,237 28
Repairs of the Interior Department building	6	10,068 84
Repairs, fuel, &c., Executive Mansion	13	58,398 47
Annual repairs of the Capitol	7	78,309 44
Annual repairs of the Treasury Department	12	20,086 46
Repairs and preservation of public buildings	27	102,100 36
Heating apparatus for public buildings	22	78 283 40
Rent of buildings in Washington	28	76,423 42

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Fuel, lights, and water for public buildings	49	$434,272 55
Furniture and repairs of same for public buildings	37	177,235 48
Vaults, safes, and locks for public buildings	11	27,543 54
Lighting, &c., Executive Mansion	13	15,388 69
Lighting the Capitol Grounds	5	37,374 73
Fuel, lights, &c., Department of the Interior	5	11,207 51
Improvement and care of public grounds	13	83,246 62
Improving Capitol Grounds	5	77,274 19
Improving Botanic Garden and buildings	13	11,601 70
Washington Aqueduct	6	14,630 09
Increasing the water supply	1	5,141 94
Repairs of water-pipes and fire-plugs	12	3,376 64
Constructing, repairing, and maintaining bridges, District of Columbia	13	2,051 94
Increase of Library of Congress	10	14,562 68
Joint select committee to provide additional accommodations for Library of Congress.	7	5,481 52
Works of art for the Capitol	6	10,000 13
Preventing the spread of epidemic diseases	12	84,637 92
Agricultural Department:		
Experimental garden	5	8,105 77
Library	5	1,360 15
Museum	4	820 26
Laboratory	5	5,181 68
Furniture, cases, &c	4	6,607 03
Collecting statistics	5	54,014 99
Purchase and distribution of valuable seeds	5	80,704 13
Improving grounds	4	7,543 43
Printing annual report, 1881	19	55,068 76
Commission to report on the cotton-worm and Rocky Mountain locust	3	1,357 45
Experiments in tea culture	6	3,568 39
Report on forestry	5	6,228 24
Investigating diseases of swine and other domestic animals	5	15,669 44
Investigating history of insects injurious to agriculture	9	20,077 22
Machinery for and experiments in the manufacture of sugar	4	11,112 88
Examination of wools and animal fibers	5	5,345 18
Data respecting agricultural needs of arid regions, United States	1	1,054 06
Transportation agricultural and mineral specimens to Atlanta, Ga	4	3,360 89
Purchase and distribution of seeds along Mississippi River	1	20,000 00
Captured and abandoned property	2	20,000 00
Yorktown monument	6	5,020 24
Maps of the United States	2	6,000 00
Transportation of maps and reports to foreign countries	2	241 39
Reform School, District of Columbia	6	40,645 36
Freedman's Hospital and Asylum	5	53,995 94
Government Hospital for the Insane, buildings, &c	4	31,030 64
Government Hospital for the Insane, current expenses	7	310,929 29
Columbia Institution for the Deaf and Dumb, buildings, &c	3	5,134 38
Columbia Institution for the Deaf and Dumb, current expenses	4	55,253 24
Columbia Hospital for Women, current expenses	7	18,919 06
Columbia Hospital for Women, buildings and grounds	5	27,995 00
Providence Hospital	12	15,000 00
Children's Hospital	5	6,175 51
St. Ann's Infant Asylum	5	6,250 16
National Association for the Relief of Colored Women and Children	3	3,236 75
Women's Christian Association	5	6,268 13
Industrial Home School	4	5,051 28
National Soldiers' and Sailors' Orphans' Home	1	1,549 98
Maryland Institution for the Instruction of the Blind	2	2,787 00
Howard University	6	16,065 00
Howard University buildings and ground	1	9,998 00
Transfers by warrant and counter-warrant	303	286,755 08
Miscellaneous accounts	206	266,939 10
DISTRICT OF COLUMBIA ACCOUNTS.		
Refunding taxes	36	12,411 97
Washington redemption fund	33	9,320 45
Redemption of tax-lien certificates	26	3,187 01
Washington special-tax fund	33	15,878 04
Redemption paving scrip and certificates	62	4,919 47
Relief of the poor	47	31,821 97
Employment of the poor	17	53,420 90
Salaries and contingent expenses	45	167,381 57
Improvement and repairs	84	902,350 08
Constructing, repairing, and maintaining bridges	13	2,167 51
Public schools	36	404,540 92
Public schools, buildings and grounds	28	226,214 60
Metropolitan police	43	347,972 50
Fire department	44	118,051 63
Courts	59	38,342 93
Streets	59	387,598 19

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
DISTRICT OF COLUMBIA ACCOUNTS—Continued.		
Health department	29	$49,086 57
Markets	22	7,336 21
Water fund	29	123,709 41
Judgments	37	81,078 58
Telegraph and telephone service	9	8,718 90
Transportation of paupers and prisoners	40	3,356 11
Washington Asylum	37	50,817 41
Georgetown Almshouse	13	1,356 40
Government Hospital for the Insane	11	30,000 00
Washington Asylum, buildings and grounds	9	157 56
Police station-houses, Washington	3	12,804 94
Miscellaneous expenses	101	41,596 82
Total	22,950	1,361,099,615 73

Number of certificates recorded	18,871
Number of letters recorded	5,248
Judiciary emolument accounts registered and referred	545
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed	3,200
Requisitions answered	1,157

SUMMARY STATEMENT OF WORK OF THE OFFICE, AS SHOWN BY THE REPORTS OF THE VARIOUS DIVISIONS AND MISCELLANEOUS DESKS.

CUSTOMS DIVISION.

Comprising the Accounts of Collectors of Customs for Receipts of Customs Revenue, and Disbursements for the Expenses of Collecting the same, and also including Accounts of Collectors for Receipts and Disbursements in connection with the Revenue-Cutter, Steamboat, Fines, Light-House, and Marine-Hospital Services, with Accounts for Official Emoluments, Debentures, Refunds of Duties, Sales of Old Materials, and Miscellaneous Disbursements.

	Number of accounts.	Amount.
Receipts	8,048	$233,426,669 72
Disbursements	7,471	17,374,645 80
Total	15,519	250,801,315 52

JUDICIARY DIVISION.

Comprising the Accounts of District Attorneys, Marshals, Clerks, and Commissioners, Rents, and Miscellaneous Court Accounts.

	Number of accounts.	Amount.
Disbursements	5,299	$4,056,944 48

PUBLIC DEBT DIVISION.

Public Debt Division, comprising all Accounts for Payment of Interest on the Public Debt, both Registered Stock and Coupon Bonds, Interest on District of Columbia Bonds, Pacific Railroad Bonds, Louisville and Portland Canal Bonds, Navy Pension Fund, Redemption of United States and District of Columbia Bonds, Redemption of Coin and Currency Certificates, Old Notes and Bounty Scrip, and Accounts for Notes and Fractional Currency destroyed.

	Number of accounts.	Amount.
Interest accounts	314	$70,832,972 33
Redemption accounts	173	636,950,573 22
Total	487	707,783,545 55

WAREHOUSE AND BOND DIVISION.

STATEMENT of TRANSACTIONS in BONDED MERCHANDISE, as shown by ACCOUNTS ADJUSTED during the fiscal year ending June 30, 1883.

Number of accounts adjusted	1,036
Number of reports of "No transactions" received, examined, and referred	558
Balance of duties on merchandise in warehouse per last report	$14,305,427 68
Duties on merchandise warehoused	90,361,618 19
Duties on merchandise rewarehoused	2,043,739 16
Duties on merchandise constructively warehoused	40,885,457 89
Increased and additional duties, &c	2,390,534 81
Total	149,986,777 73
Contra:	
Duties on merchandise withdrawn for consumption	80,345,058 96
Duties on merchandise withdrawn for transportation	5,006,394 93
Duties on merchandise withdrawn for exportation	39,367,650 98
Allowances for deficiencies, damage, &c	3,248,978 31
Duties on withdrawals for construction and repair of vessels	180,117 55
Duties on bonds delivered to district attorneys for prosecution	4,487 15
Balance of duties on merchandise in warehouse	21,834,089 85
Total	149,986,777 73

MISCELLANEOUS DESKS.

No. 1.—*Comprising Accounts of Disbursing Clerks of the Departments for Salaries, Salary Accounts of the various Assistant Treasurers, and of the Congressional Library, Public Printer, and Executive Office, Accounts for Salaries of the Officers and Employés, House of Representatives, and the Accounts relating to the Coast Survey.*

	Number of accounts.	Amount.
Disbursements	459	$9,395,446 64

No. 2.—*Comprising the Accounts of the Disbursing Clerks of the Departments for Contingent Expenses, Contingent Expenses of the House of Representatives and Assistant Treasurers, Accounts of the Geological Survey, National Board of Health, and a very great Number of Miscellaneous Accounts.*

	Number of accounts.	Amount.
Receipts	9	$3,081 41
Disbursements	1,017	3,533,616 95
Total	1,026	3,536,698 36

No. 3.—*Comprising Accounts for Construction of Custom-Houses, Post-Offices, Court-Houses, and other Public Buildings; Accounts of Light-House Engineers and Inspectors; Accounts of the Public Printer; Steamboat Inspection and Life-Saving Service; the Accounts of the Government Hospital for the Insane, Columbia Hospital for Deaf and Dumb, and many Charitable Institutions.*

	Number of accounts.	Amount.
Receipts	17	$841,986 39
Disbursements	2,915	11,522,876 26
Total	2,932	12,364,862 65

No. 4.—*Comprising the Account of the Treasurer of the United States for General Expenditures; the Salary and Mileage Accounts for the Senate and House of Representatives, and the Accounts for Contingent Expenses of the United States Senate.*

	Number of accounts.	Amonnt.
Receipts	4	$536, 081, 361 49
Disbursements	78	546, 669, 293 26
Total	82	1, 081, 750, 654 75

No. 5.—*Comprising the Accounts of Mints and Assay Offices; Salaries of the Civil List paid directly from the Treasury on First Auditor's Certificates, Captured and Abandoned Property Accounts; Accounts for the Legislative and Contingent Expenses of the United States Territories and Transportation of United States Securities.*

	Number of accounts.	Amount.
Receipts	35	$55, 429, 884 33
Disbursements	2, 573	55, 581, 968 65
Total	2, 608	111, 011, 852 98

No. 6.—*Comprising the accounts of the District of Columbia.*

	Number of accounts.	Amount.
Receipts	36	$3, 577, 897 08
Disbursements	1, 005	3, 135, 598 65
Total	1, 041	6, 713, 495 73

No. 7.—*Under the Chief of the Warehouse and Bond Division, and Comprising Judgments of the Court of Claims, Outstanding Liabilities, Postal Requisitions, Transfer of Appropriations, &c.*

	Number of accounts.	Amount.
Disbursements	1, 646	$2, 045, 679 49

COMPARATIVE STATEMENT, by FISCAL YEARS, of TRANSACTIONS in the OFFICE, from 1861 *to* 1883, *inclusive.*

Fiscal years.	Number of accounts examined and adjusted.		Total.	Amount.		Total amount.	Number of certificates recorded.	Number of letters written.	Number of powers of attorney filed.
	Receipts.	Disbursements.		Receipts.	Disbursements				
1861	1,744	7,461	9,205	$40,032,704 03	$201,860,753 25	$241,893,457 28	7,249	727	.....
1862	1,477	7,906	9,383	47,225,611 94	352,564,687 88	399,790,299 82	7,997	1,065	.....
1863	1,407	8,543	9,950	67,417,405 95	890,917,695 77	958,335,101 72	7,436	1,339	.....
1864	1,342	9,560	10,902	81,540,726 80	1,447,668,825 90	1,529,209,552 70	7,580	1,316	1,646
1865	1,972	10,520	12,492	90,763,635 52	1,755,151,626 75	1,845,915,262 27	8,524	1,824	2,424
1866	2,122	13,329	15,451	221,445,243 71	1,972,713,889 06	2,194,159,132 77	12,635	1,909	2,326
1867	2,055	10,812	12,867	218,884,931 81	2,339,633,571 08	2,558,518,502 89	10,823	1,735	2,973
1868	2,364	11,396	13,760	215,497,955 23	1,949,304,257 09	2,164,802,212 32	10,160	1,737	5,022
1869	2,547	13,352	15,899	231,762,318 23	1,808,644,481 50	2,040,406,799 73	10,859	1,900	4,295
1870	2,441	12,630	15,071	240,196,298 97	1,344,512,789 41	1,584,709,088 38	10,572	2,395	7,690
1871	2,864	14,101	16,965	239,338,078 13	1,773,277,492 08	2,012,615,570 21	11,426	2,239	6,856
1872	4,511	15,293	19,804	912,200,147 78	1,339,778,632 45	2,251,978,780 23	12,900	2,356	5,672
1873	5,522	14,474	19,996	1,202,869,370 18	1,416,193,007 42	2,619,062,377 60	12,433	2,339	5,138
1874	6,586	17,237	23,823	875,692,671 71	1,283,786,750 33	2,159,479,422 04	13,766	1,905	5,362
1875	7,065	17,994	25,059	1,144,320,298 80	1,491,427,101 07	2,635,747,399 87	12,860	2,282	4,149
1876	6,615	16,847	23,462	1,139,847,330 52	1,746,678,602 58	2,886,525,933 10	12,163	2,048	2,948
1877	7,016	17,544	24,560	696,493,659 61	986,401,191 96	1,682,894,851 57	13,059	2,055	4,505
1878	7,038	16,381	23,419	959,020,393 82	1,287,812,745 00	2,246,833,138 82	12,729	2,473	4,626
1879	7,207	17,618	24,825	917,547,049 73	1,147,581,192 79	2,065,128,242 52	13,824	3,219	5,891
1880	7,035	20,046	27,081	1,206,298,429 71	1,893,413,941 53	3,099,712,371 24	13,768	3,443	3,891
1881	6,814	20,308	27,122	862,066,031 94	1,016,464,134 81	1,878,530,216 75	15,396	3,857	3,539
1882	7,193	20,802	27,995	973,657,471 39	1,025,640,807 75	1,999,298,279 14	15,179	4,501	3,568
1883	8,149	22,950	31,099	828,360,880 42	1,361,099,615 73	2,189,460,496 15	18,871	5,248	3,200

In presenting the foregoing exhibit of the official work in the Bureau during last fiscal year, I most earnestly call your attention to recommendations made in the last annual report from this office.

The continued increase of labor demanded each year over the one preceding admonishes me that should I fail to direct your attention to the absolute necessity for relief I would be justly censurable for neglect of a public duty.

An examination of the comparative statement by fiscal years, &c. (page 10), since 1861, will convince the most skeptical that the requirements of the service in this office for former years are *not adequate* to the pressing necessities of the present year.

When it is remembered that no increase in the clerical force has been made by Congress for over three years, it will be readily understood why I have been compelled to ask of you special detail of clerks to aid in the current work pressing for settlement in this Bureau.

During the last four years the official work required has increased *over twenty per cent.* This increase has created the necessity of requiring more work of the clerical force each year than formerly, and it is feared that the rapid and hurried examination of accounts presented may result in grave errors in audit and certificates issued from this office in settlement of claims, &c., pressed for final adjudication.

I have the honor, therefore, to make recommendation and urgent appeal for an increase of the clerical force in this Bureau by the action of Congress, as follows:

One clerk of class four.
Two clerks of class three.
Three clerks of class two.
Four clerks of class one.

The increase now asked for is less than 18 per cent. of the present clerical force, while the *actual increase* of work during the last four years has been nearly 24 per cent., as shown by the number of accounts examined and adjusted, the number of certificates recorded, and letters written in each year (1880, 1881, 1882, 1883).

The urgent necessity of further supervision of accounts, &c., examined and stated on what are noted as "miscellaneous desks" still exists; yet I find it impossible to make assignment of "*a clerk in charge*" of the proposed division in this Bureau, on account of greatly increased demands upon the present force of the office.

In view of the embarrassment caused by inadequate clerical force as herein stated, I have the honor to request that you will approve the recommendation for additional number of clerks, and forward the estimate to Congress, asking for favorable consideration.

I desire to heartily commend the Deputy First Auditor, Chiefs of Divisions, clerks, and employés for prompt and intelligent discharge of duty during the year.

Respectfully, &c., your obedient servant,

R. M. REYNOLDS,
Auditor.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

REPORT OF THE SECOND AUDITOR.

REPORT

OF

THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, October 3, 1883.

SIR: In compliance with your request of the 10th ultimo, I have the honor to submit my report for the fiscal year ending June 30, 1883, showing the work performed during that period and the condition of the public business intrusted to my charge at the close of the year.

BOOKKEEPERS' DIVISION.

The following statement of amounts drawn from and repaid to the War Department appropriations on the books of this office is furnished pursuant to section 283 of the Revised Statutes, which requires that the auditors charged with the examination of the accounts of the Department of War shall annually report to the Secretary of the Treasury the application of the money appropriated for that Department. To this statement are added the drafts and repayments on account of the appropriations for the Indian service, without which the record of the financial transactions of the office would be incomplete:

Appropriations.	Drafts.	Repayments.
Under immediate control of the Secretary of War.		
Artillery school, Fort Monroe, Va	$5,000 00	$1 60
Contingencies of the Army	27,211 39	535 20
Expenses of military convicts	7,544 57	.....
Publication of official records of the war of the rebellion	33,490 00	3 32
Removal of the remains of Major-General George Sykes	.....	569 26
Under control of the Commanding General.		
Expenses of the Commanding General's office	2,500 00	.....
Under control of the Adjutant-General.		
Bounty to volunteers and regulars on enlistment	.....	25 00
Collecting, drilling, and organizing volunteers	647 21	97 76
Draft and substitute fund	87 13	.....
Expenses of recruiting	102,008 15	1,577 57
Contingencies of the Adjutant-General's department	2,800 00	83 27
Under control of the Quartermaster-General.		
Clothing, camp and garrison equipage	.....	35 71
Under control of the Surgeon-General.		
Appliances for disabled soldiers	500 00	369 00
Artificial limbs	105,051 16	9,900 94
Medical and hospital department	203,743 82	4,202 28
Medical Museum and library	10,000 00	.....
Twenty per cent. additional compensation	139 32	.....
Trusses for disabled soldiers	21 00	.....

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Appropriations.	Drafts.	Repayments.
Under control of the Paymaster-General.		
Bounty under the act of July 28, 1866	$80,000 00	$6,334 75
Bounty to volunteers, and their widows and legal heirs	246,821 20	6,876 97
Bounty to the Fifteenth and Sixteenth Missouri Cavalry	7,000 00	.....
Collection and payment of bounty, &c., to colored soldiers and seamen	2,900 00	76 87
Extra pay to officers and men who served in the war with Mexico	500 00	21 00
General expenses	8,206 73	18,398 73
Mileage	35 54	6,285 47
Pay, &c., of the Army	12,776,429 15	434,536 88
Pay of the Military Academy	198,011 39	2,380 80
Pay of two and three year volunteers	148,256 70	15,876 22
Pay of volunteers (Mexican war)	476 49	.....
Pay of Florida volunteers	680 20	.....
Pay of mounted riflemen under Col. John C. Frémont in 1846	206 66	.....
Payment of expenses under reconstruction acts	2,854 07	.....
Traveling expenses of California and Nevada volunteers	155 12	.....
Traveling expenses of the First Michigan Cavalry	359 34	.....
Under control of the Chief of Ordnance.		
Armament of fortifications	85,127 95	135 13
Arming and equipping the militia	141,924 05	34,324 04
Allowance for reduction of wages under the eight-hour law	30 56	.....
Benicia Arsenal, California	24,025 00	.....
Examination of heavy ordnance and projectiles	.....	535 22
Manufacture of arms at national armories	351,000 00	1,000 00
Manufacture or purchase of magazine guns	6,000 00	.....
Magazine for storing gunpowder	16 00	.....
Ordnance service	114,947 83	2,625 11
Ordnance, ordnance stores, &c	395,452 00	670 56
Ordnance material, proceeds of sales, including $7,500 for a statue or monument to the memory of Gen. James A. Garfield (act March 11, 1882)	82,500 00	.....
Powder and projectiles (act March 3, 1881)	40,640 00	.....
Powder depot	75,000 00	.....
Repairs of arsenals	40,000 00	6 86
Rock Island arsenal	386,000 00	.....
Rock Island bridge	9,250 00	.....
San Antonio arsenal	21,455 00	.....
Sea-coast batteries for instruction of militia	5,000 00	.....
Springfield arsenal	16,000 00	.....
Testing machine	10,000 00	3,235 54
Miscellaneous.		
Relief of sundry persons	2,953 57	60
Support of National Home for Disabled Volunteer Soldiers	1,122,088 03	.....
Support of the Soldiers' Home	147,804 42	5 60
Soldiers' Home, permanent fund (act March 3, 1881)	15,129 66	.....
Total drafts and repayments (War Department)	17,065,980 41	550,727 26
Appropriations for the Indian service.		
Additional beef for Indian service	139,523 81	54
Appraisal and sale of Otoe and Missouria lands	3,900 00	.....
Buildings at agencies and repairs	26,280 76	2,386 14
Civilization fund (14 Statutes, 688)	14,301 71	20,135 59
Contingencies of the Indian Department	53,499 78	6,841 39
Expenses of board of Indian commissioners	8,820 53	.....
Expenses of special agent for Miamies of Indiana	1,659 43	.....
Expenses of Ute commission	14,713 32	360 06
Fulfilling treaties with Indian tribes	973,629 74	39,976 51
Fulfilling treaties with Indian tribes (proceeds of lands)	45,606 06	.....
Gratuities and payments to Indians	7,250 00	179 70
Incidental expenses	202,930 58	16,215 57
Indian school buildings	7,769 50	.....
Interest on trust funds, &c	608,323 00	7,352 25
Investigating Cherokee disputes	2,500 00	.....
Kaskaskia, Peoria, Wea, and Piankeshaw fund	15,000 00	.....
Negotiating with Sioux for modification of treaty	9,026 79	.....
Payment to Creeks for lands occupied by Seminoles	175,000 00	.....
Payment to Flatheads removed to Jocko Reservation	5,000 00	.....
Payment to North Carolina Cherokees	5,446 96	.....
Pay of Indian agents	91,270 11	1,567 63
Pay of inspectors	16,734 82	611 41
Pay of Indian police	75,767 46	1,632 70
Pay of interpreters	19,639 05	2,114 77
Proceeds of Sioux reservations in Minnesota and Dakota	74,127 55	440 93
Relief of sundry individuals	26,167 87	.....
Reimbursement to Creek orphan fund, &c	345,105 83	.....

Appropriations.	Drafts.	Repayments.
Appropriations for the Indian service—Continued.		
Removal and support of Indians	$164, 662 28	$1, 190 58
Reservoir at headwaters of the Mississippi River, &c	15, 966 90	15, 466 90
Support of schools, &c	175, 242 35	16, 184 58
Support of various Indian tribes and bands	3, 788, 050 19	69, 996 06
Telegraphing and purchase of Indian supplies	50, 786 85	2, 123 70
Transportation of Indian supplies	388, 473 05	4, 718 52
Traveling expenses of inspectors	8, 866 77	1, 519 49
Vaccination of Indians	760 75	.....
Miscellaneous items	12, 769 84	768 28
Total drafts and repayments (Indian Department)	7, 574, 573 64	211, 783 30

GENERAL BALANCE SHEET of APPROPRIATIONS.

	War.	Indian.
DEBIT.		
To amount withdrawn from the Treasury, July 1, 1882, to June 30, 1883	$17, 065, 980 41	$7, 574, 573 64
To amount of transfer warrants issued to adjust appropriations	100, 388 33	158, 947 19
To unexpended balances carried to the surplus fund	298, 349 66	165, 616 41
To aggregate amount of balances remaining to the credit of all appropriations on the books of this office, June 30, 1883	2, 669, 727 50	13, 076, 535 93
Total	20, 134, 445 90	20, 975, 673 17
CREDIT.		
By balances to the credit of all appropriations, July 1, 1882	1, 478, 536 60	11, 503, 569 72
By amount of repayments during the year	550, 727 26	211, 783 30
By amount of counter warrants issued to adjust appropriations	109, 329 63	415, 438 41
By amount of appropriation warrants issued during the year	17, 995, 852 41	8, 844, 881 74
Total	20, 134, 445 90	20, 975, 673 17

The balance remaining to the credit of Indian appropriations is made up as follows:

Indian trust funds deposited in the Treasury in lieu of investment under the act of April 1, 1880	$9, 347, 079 10
Proceeds of Indian lands on deposit in the Treasury	1, 530, 187 23
Annual and permanent appropriations	2, 199, 269 60
Total	13, 076, 535 93

The amount of appropriation warrants issued on account of the Indian service consists of the following items:

Appropriations for the fiscal year 1883	$5, 810, 301 55
Interest on investments, net proceeds of lands, &c	556, 253 96
Amount derived from sales of lands	1, 108, 304 21
Appropriations to supply deficiencies	973, 941 98
Appropriation to reimburse the Creek orphan fund	338, 912 17
Appropriation to carry out agreements with Crows, and Shoshones and Bannocks	31, 000 00
Special acts of relief	26, 167 87
Total	8, 844, 881 74

The following is a summary of the work performed in the bookkeepers' division, incidental to keeping the accounts of the office:

Requisitions registered, journalized, and posted, 5,678; settlements recorded, journalized, and posted, 4,128; settlements made in the division chiefly to adjust and close accounts, 215; statements of balances, &c., furnished to settling clerks, 2,449; certificates of deposit listed and indexed, 1,188; repay requisitions prepared for the War and Interior De-

partments, 479; appropriation warrants recorded and posted, 49; official bonds of disbursing officers entered, 85; certificates of non-indebtedness issued in cases of officers and enlisted men, 2,087; letters written, 803; amount drawn from the Treasury on settlements made in this division, $389,528.14.

PAYMASTERS' DIVISION.

The number of paymasters now on disbursing duty whose accounts, rendered monthly, are settled in this division is forty-eight. The average number of clerks employed during the year was fifteen, of whom seven were engaged on accounts, five on longevity claims, and three on miscellaneous matters. The following is a summary of the year's work:

	Paymasters' accounts.	Longevity claims.
On hand unexamined July 1, 1882	502	1,083
Received during the year	583	393
Total	1,085	1,476
Audited and reported to the Second Comptroller	469	1,406
On hand not examined June 30, 1883	616	70

The amount involved in 469 disbursing accounts, 1,406 claims, and 228 miscellaneous settlements was $11,572,804.65, as follows:

Amount disbursed by paymasters	$10,768,654 40
Amount paid to officers of the United States Army under the decision of the Supreme Court in the matter of computing "longevity" pay	626,002 11
Amount paid to the Soldiers' Home	83,751 92
Amount transferred to the books of the Third Auditor's office on account of tobacco sold to soldiers, stoppages for subsistence, property, &c.	80,566 84
Charges on account of overpayments	6,814 06
Amount of overpayments refunded	1,677 09
Sundry charges and credits	5,338 23
Total	11,572,804 65

The service records of 1,389 officers have been re-examined to determine their pay status under the acts of June 13, 1878, and February 24, 1881.

The record of deposits by and repayment of deposits to enlisted men of the Regular Army, under the act of May 15, 1872, shows that 7,444 deposits were made, amounting to $441,637.26, and that 7,457 deposits, amounting to $384,864.82, were repaid to soldiers on their discharge from the service. During the five years that this record has been kept, the deposits have aggregated $2,203,917.50, and the repayments, exclusive of interest, $1,512,157.95.

Letters received, 966; letters written, 3,594.

MISCELLANEOUS DIVISION.

The accounts of the following classes of disbursing officers are adjusted in this division: recruiting officers, 31; ordnance officers, 21; medical officers, 4; assistant adjutant-generals, 11; paymasters who pay arrears of pay and bounty to colored soldiers, 2; the acting treasurer of the National Home for Disabled Volunteer Soldiers; the disbursing clerk of the War Department; the aide to the General of the Army, who disburses the special appropriation for expenses of the commanding-general's office, and the disbursing officer of the artillery school, Fort Monroe. In addition to settling the accounts of these seventy-three

disbursing officers (all rendered monthly, except the accounts of the disbursing clerk of the War Department), this division certifies the claims of contract and other physicians for attendance on enlisted men of the Signal Service, and officers and soldiers on detached service, and the accounts of State penitentiaries in which military convicts are confined. Special settlements are made charging officers with ordnance stores sold to them for their personal use, and with the value of stores lost, damaged, or not accounted for, and a record is kept of payments to commissioned officers. During the past year seven clerks were employed on this record, four on accounts and claims, and one in recording and indexing the general correspondence of the office which was transferred to this division on July 1, 1882.

The following statements show the number of accounts received, examined, and remaining on hand, and the amount of disbursements involved:

Unsettled accounts on hand July 1, 1882	494
Received during the year from the Secretary of War, the Adjutant-General, Surgeon-General, and Chief of Ordnance	2,101
Total	2,595
Accounts settled during the year	2,084
Remaining on hand June 30, 1883	511

The amount of disbursements allowed in the settlement of accounts was $4,019,829.88, under the following appropriations:

Arming and equipping the militia, armament of fortifications, manufacture of arms at national armories, ordnance, ordnance stores and supplies, ordnance service, and other appropriations of the Ordnance Department	$1,570,103 05
Medical and hospital department, artificial limbs, Medical Museum and library, and other appropriations of the Medical Department	603,845 93
Regular and volunteer recruiting, claims for repayment of local bounty, accounts for payment of arrears of pay and bounty to colored soldiers, &c	366,211 87
Contingencies of the Army, expenses of military convicts, publication of Official Records of the War of the Rebellion, contingencies of the Adjutant-General's Department, artillery school at Fort Monroe, Va., expenses of Commanding General's office, &c	120,861 64
Support of National Home for Disabled Volunteer Soldiers	1,358,807 69
Total	4,019,829 88

The work of compiling the pay record of officers of the Regular Army and volunteer force has progressed rapidly, 155,393 payments having been entered during the year. Incidentally, twelve double payments to volunteer officers were discovered and reported for collection.

Letters written, 2,371; letters recorded, 1,937.

INDIAN DIVISION.

There are eighty-three disbursing officers of the Indian service whose accounts, rendered quarterly, are adjusted in this division, namely: Fifty-seven Indian agents, two acting agents (officers of the Army), four special Indian agents at large, one superintendent of Indian schools, five Indian inspectors, the disbursing officer of the Board of Indian Commissioners, the superintendent of the New York warehouse, the issue clerk for the Pine Ridge and Rosebud agencies, Dakota, the Army officer in charge of the Carlisle Indian school, the superintendent of the Indian school at Forest Grove, Oregon, and nine disbursing agents temporarily employed for special purposes. With the exception of the three Army officers, all these disbursing agents give bonds to the United States in penalties ranging from $500 to $60,000.

The twenty-three clerks in this division are employed as follows: Auditing money accounts, 6; examining property accounts, 10; settling claims of contractors and others for supplies and services, 4; copying, recording, preparing transcripts of accounts for suit, and other miscellaneous work, 3. Subjoined is an exhibit of the work performed:

	Money accounts.	Property accounts.	Claims.
On hand July 1, 1882	185	376	103
Received during the year	869	460	3,492
Total	1,055	836	3,595
Settled during the year	868	757	3,527
On hand June 30, 1883	186	79	68

The amount disbursed was $7,644,889.11, as follows:

Expended by Indian agents and other disbursing officers and allowed by this office	$2,457,464 08
Amount paid by Treasury drafts in settlement of 3,026 claims of contractors and others for supplies and services	5,187,425 03
Total disbursements	7,644,889 11

Fifty-five transcripts of Indian agents' accounts have been forwarded to the Second Comptroller for transmittal to the Department of Justice in order that suits may be entered against the agents and their sureties. The balances declared to be due the United States in these fifty-five cases amount to $335,933.73, and consist of items disallowed by the accounting officers for reasons not necessarily incompatible with the personal integrity of the agents to be sued.

During last year the sum of $2,089.27 was recovered by suit and otherwise in settlement of the accounts of certain agents no longer in the service. Letters written, 4,487; letters recorded, 846.

PAY AND BOUNTY DIVISION.

This division is charged with the settlement of all claims for bounty and arrears of pay, except such claims as are filed by officers of the Army still in service for increased longevity allowance, which have been assigned to the Paymasters' Division.

Examining branch.

Classes of claims.	Claims pending July 1, 1882.	New claims received.	Old claims revived.	Sent to settling branch.	Disallowed.	Referred to other divisions and other offices.	Claims pending June 30, 1883.
White soldiers.							
Commissioned officers; Enlisted men, subsequent to April, 1861—arrears of pay and all bounties	21,667	11,686	1,762	1,989	4,069	2,242	26,815
Claims for pay prior to April, 1861	227	209	12	28	171	9	240
Claims of Army laundresses, sutlers, tailors, &c	55	11	1	15	7	1	44
Colored soldiers.							
Arrears of pay and bounty	7,091	2,491	406	645	990	90	8,263
Total	29,040	14,397	2,181	2,677	5,237	2,342	35,362

Settling branch.

Classes of claims.	Claims pending July 1, 1882.	Received from examining branch.	Claims settled and allowed.	Claims disallowed.	Referred to other divisions and other offices.	Claims pending June 30, 1883.
White soldiers.						
Commissioned officers; Enlisted men, subsequent to April, 1861—arrears of pay and all bounties	885	1,989	2,235	40	1	598
Claims for pay prior to April, 1861	.....	28	28	.....	.....	.....
Claims of Army laundresses, sutlers, tailors, &c.	.....	15	15	.....	.....	.....
Colored soldiers.						
Arrears of pay and bounty	94	645	653	4	.....	82
Total	979	2,677	2,931	44	1	680

The claims settled and allowed averaged a fraction more than $136.93 each, the total amount being $401,363.93. The claims disallowed aggregated about $700,000. The total amount of claims allowed includes the following items: Payments under the "Tyler decision" to officers out of service and to the heirs of deceased officers, $20,199.69; payments under the decision of the Second Comptroller, dated November 25, 1881, of 33⅓ per cent. additional pay per act of March 2, 1867, $14,555.68.

Eighteen settlements were made in favor of the Soldiers' Home for $82,051.47 unclaimed moneys belonging to estates of deceased soldiers.

The clerks of this division are distributed as follows: Examining branch, 25; settling branch, 13; on Soldiers' Home accounts, 5; on old claims (Mexican war, Florida war, &c.), 2; corresponding clerks, 6; registering clerks, 3; file clerks, 6; chief of division, 1; total 61. Letters written, 102,149.

DIVISION FOR THE INVESTIGATION OF FRAUD.

On July 1, 1882, 6,868 cases remained on hand; 560 new cases have been received during the year, making a total of 7,446 before the division. Of these, 5,168 were examined and partially investigated, 1,093 were finally disposed of, and 6,353 remain on hand for further action. The cases not disposed of are as follows:

Unsettled claims:		
White soldiers	445	
Colored soldiers	1,531	
		1,976
Settled claims:		
White soldiers	783	
Colored soldiers	3,332	
Double payments to officers and enlisted men	262	
		4,377
Total		6,353

These cases involve alleged, apparent, and suspected fraud, contested heirship, forgery, criminal personation of soldiers and their heirs, illegal withholding of moneys by attorneys, over-payments, &c.

The sum of $6,944.91 has been recovered by suit and otherwise, and deposited in the Treasury; judgments amounting to $5,276.91 have been

obtained, but are not yet satisfied; $6,794.64 has been secured to claimants from persons unlawfully withholding it; $12,482.34 has been returned to the Treasury by the Pay Department in cases of colored soldiers, and fees amounting to $2,760.80 have been withheld from suspended and suspected attorneys.

Abstracts of material facts have been made in 440 cases; 30 cases were prepared for suit and criminal prosecution and transmitted to the Department of Justice, and 5,098 letters were written.

I would again invite attention to a matter that has been referred to in half a dozen annual reports, namely: The necessity for some action on the part of Congress looking to an adjustment of the claims of those colored soldiers who allege that they were defrauded of their arrears of pay and bounty by the subordinate agents of the late Freedmen's Bureau.

PROPERTY DIVISION.

The property accounts (quarterly returns of clothing, camp and garrison equipage) of eleven hundred and fifty officers are examined and finally settled by five clerks in this division. These accounts are originally rendered to the Quartermaster-General for administrative action and are by him transmitted to the Second Auditor for adjustment. During last year 3,116 returns were received which, added to 5,678 on hand July 1, 1882, made a total of 8,794 to be examined. Of these 4,438 were settled and filed away, leaving 4,356 on hand June 30, 1883, a decrease of 1,322. If this progress can be maintained the work of the division will be up to date in less than three years. Charges amounting to $3,775.70 were made against officers for property not accounted for and the sum of $2,254.91 was recovered and deposited in the Treasury. Seven hundred and eighty-three certificates of non-indebtedness were issued, chiefly to officers who served in the volunteer forces during the late war, and who have claims against the United States for horses lost in the service or for arrears of pay and allowances. Letters written, 2,795; letters recorded, 1,164.

DIVISION OF INQUIRIES AND REPLIES.

Fifteen clerks were needed to attend to the work of this division, of which the following is a summary:

Office making inquiry.	On hand July 1, 1882.	Received.	Answered.	On hand June 30, 1883.
Adjutant-General	424	6,322	5,862	884
Quartermaster-General	11	346	313	44
Commissary-General	4	1,120	1,123	1
Commissioner of Pensions	25	4,070	3,775	320
Third Auditor	47	1,525	1,515	57
General Land-Office	3	256	256	3
Miscellaneous	.....	559	558	1
Total	514	14,198	13,402	1,310

Miscellaneous work.

Rolls and vouchers copied for the Adjutant-General, 434; letters, affidavits, final statements, certificates of disability, vouchers, &c., copied for this office and other Bureaus, 1,620; pages of foolscap used in copying, 1,791; letters written, 3,232; signatures compared, 3,672; descriptive lists of soldiers briefed and filed away, 12,212. Overpayments and double payments amounting to $4,008.09 have been brought

to light in the examination of muster-rolls and vouchers for information required from this division, and about one-half of the amount will be recovered through the Third Auditor's office by deductions from claims of enlisted men for commutation of rations while prisoners of war, and of officers and men for the value of horses lost in the service. Of the overpayments heretofore reported the sum of $2,579.41 was collected during the fiscal year, as follows: by the division for the investigation of fraud, $234; through the Third Auditor's Office, $2,345.41.

The foregoing exhibit shows an increase of 4,717 in the number of inquiries received, and that all inquiries have been answered except 1,310—the majority of which are held for information from the Paymaster-General's Office.

DIVISION OF CORRESPONDENCE AND RECORDS.

Letters received, 27,353; letters written, 15,320; letters referred to other offices, 187; letters returned uncalled for, 429; claims received, briefed, and registered, 22,493; miscellaneous vouchers received, stamped, and distributed, 76,655; letters containing additional evidence to perfect suspended claims briefed and registered, 14,215; pay and bounty certificates examined, registered, and mailed, 1,695; pay and bounty certificates examined, registered, and sent to the Pay Department, 2,059; reports calling for requisitions sent to the Secretary of War, 202; miscellaneous cases disposed of, 5,257.

The average number of clerks employed in this division was five. On July 1, 1882, the work of recording and indexing the miscellaneous correspondence of the office was transferred to the miscellaneous division, and on January 1, 1883, the pay and bounty division was charged with the duty of mailing certificates for arrears of pay and bounty, heretofore performed by this division.

ARCHIVES DIVISION.

The following is a statement of the routine business of this division:

Paymasters' accounts received from the Pay Department	$583
Confirmed settlements received from the Second Comptroller, entered, indexed, and filed: Paymasters', 76; Indian, 2,367; miscellaneous, 985	3,428
Miscellaneous accounts withdrawn for reference and returned to the files	3,356
Vouchers withdrawn from the files for use in the settlement of accounts and claims and for repairs	41,589
Vouchers returned to files	54,921
Vouchers examined and briefed	1,538,217
Mutilated and worn vouchers repaired and returned to the files	1,864
Number of pages copied	931
Letters written	369
Miscellaneous settlements examined and placed in boxes	109,842
File boxes stenciled	9,560
File boxes briefed	2,459

The necessity of a thorough revision and systematic rearrangement of the permanent files of the office has been amply demonstrated during the progress of that work since 1880. In the hurry and great press of business following the War of the Rebellion thousands of vouchers were withdrawn every month from the files by examining and settling clerks, many of them inexperienced, and it is not at all surprising that numerous cases of misfiling resulted. When it is considered that a voucher misfiled among several million is practically lost, the importance of careful handling and constant watchfulness can scarcely be overestimated. The rearranged files, when completed, will be as nearly perfect as it is possible to make them.

RECAPITULATION.

Number of accounts and claims of all kinds on hand July 1, 1882	38,440
Number of accounts and claims received during the year, including 2,181 revived claims for arrears of pay and bounty	27,592
Total	66,032
Number disposed of, including rejected and referred claims for pay and bounty	24,104
Number of accounts and claims on hand June 30, 1883	41,928
Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers	$24,640,554 05
Less repayments of unexpended balances, &c	762,510 56
Net amount paid out	23,878,043 49
Total number of letters written	140,218
Average number of clerks employed	157

CONDITION OF THE PUBLIC BUSINESS.

The condition of the public business intrusted to my charge is shown by the following:

COMPARATIVE STATEMENT of ACCOUNTS and CLAIMS RECEIVED, DISPOSED of, and REMAINING on HAND, in the fiscal years 1881, 1882, *and* 1883.

Description of accounts, &c.	Fiscal year 1881.			Fiscal year 1882.			Fiscal year 1883.		
	Number of accounts and claims.			Number of accounts and claims.			Number of accounts and claims.		
	Received.	Disposed of.	On hand June 30.	Received.	Disposed of.	On hand June 30.	Received.	Disposed of.	On hand June 30.
Disbursing accounts.									
Army paymasters	601	419	312	588	398	502	583	469	616
Recruiting, medical, ordnance, and miscellaneous	1,732	1,664	514	1,869	1,889	494	2,101	2,084	511
Indian agents	847	1,166	24	958	797	185	869	868	186
Total disbursing accounts	3,180	3,249	850	3,415	3,084	1,181	3,553	3,421	1,313
Claims.									
Arrears of pay and bounty	8,682	9,110	32,747	13,789	15,434	31,102	16,971	11,961	36,112
Indian	3,052	3,140	60	3,069	3,026	103	3,492	3,527	68
Total claims	11,734	12,250	32,807	16,858	18,460	31,205	20,463	15,488	36,180
Property accounts.									
Clothing, camp and garrison equipage	3,649	4,969	6,241	3,569	4,132	5,678	3,116	4,438	4,356
Indian	354	372	331	558	513	376	460	757	79
Total property accounts	4,003	5,341	6,572	4,127	4,645	6,054	3,576	5,195	4,435
Aggregate	18,917	20,840	40,229	24,400	26,189	38,440	27,592	24,104	41,928

Notwithstanding the best efforts of the office it has been found impossible to prevent an accumulation of unfinished work. The record of accounts of disbursing officers shows an increase of 138 in the number received, 337 in the number audited, and 132 in the number remaining unsettled at the close of the year. The record of property accounts makes a more favorable showing, the number received being 751 less than last year, the number settled 550 more, and the number on hand 1,619 less than on June 30, 1882. The number of claims on hand (arrears of pay and bounty, exclusive of longevity claims of officers in the service) has increased by 4,950, the number received being 3,191 in excess of last year's returns and the number disposed of 4,842 less. It should be stated, however, that in reporting disallowed cases only those are counted that have been finally rejected by the Second Comptroller. The number actually disallowed by this office was 6,580, of which only 5,281 are included in this report—1,299 not having been acted upon by the Second Comptroller on June 30. The actual falling off in the number of cases disposed of is therefore 3,543. But it by no means follows that less work was performed in 1883 than in 1882. On the contrary the decrease in the number of cases settled was accompanied by a large increase of work. This apparent anomaly is explained by the fact that disallowed cases which, prior to January 1, 1882, were summarily disposed of by the Second Auditor, are now formally reported to the Second Comptroller; and by the further fact that all cases, whether disallowed or not, are so exhaustively examined and inquired into as to consume at least thrice as much time as was formerly considered necessary. It is not an unusual occurrence for one claim to occupy the entire time of an experienced clerk for two or three days, and then be suspended for further evidence. There are now more unsettled claims on hand than at any time since 1872. On June 30, 1873, 34,771 claims remained on hand. The number then gradually decreased until it reached 15,466 in 1877. Since that year there has been a steady increase until the unadjusted cases on June 30 numbered 36,042. At the present rate of settlement (about 12,000 per annum) it will take three years to clear off this accumulation provided no more claims be filed. But as the number presented is increasing instead of diminishing, the prospect of settling a claim within a reasonable time is somewhat remote. Since July 1 I have withdrawn five experienced clerks from other divisions of the office in which the work, though equally important, is not so pressing, and assigned them to the pay and bounty division. But even with this increase of force the number of unsettled claims on hand on October 1, was 37,391, being 1,349 more than on June 30. Under these circumstances I feel constrained to ask for a material addition to the clerical force of the office, and I have accordingly submitted, with the annual estimate, a request for fifty more clerks.

If no addition be made to the force I shall, as heretofore, use my best endeavors for the dispatch of public business, but in justice to the great mass of claimants I shall be compelled to suspend the long established rule of the office which permits a case to be made special, or advanced by request, and to insist upon each claim being taken up in its proper order, according to date of presentation, departing from this course only upon satisfactory evidence that the claimant is in destitute circumstances and suffering for want of pecuniary aid.

The great increase in the number of applications for arrears of pay and bounty is something anomalous, and when it is stated that not one in ten of the applications now being filed possesses any merit, the inquiry is naturally suggested why, at this late period—nearly twenty

years after the war—so many claims are filed, and the number increasing. The following table shows the number filed in each month of the last fiscal year:

Month.	New claims.	Old claims revived.	Total.
1882.			
July	1,049	36	1,085
August	1,023	121	1,144
September	948	109	1,057
October	503	117	620
November	1,091	102	1,193
December	1,321	120	1,441
1883.			
January	1,638	165	1,803
February	1,002	165	1,167
March	1,456	209	1,665
April	1,145	180	1,325
May	1,582	491	2,073
June	1,728	277	2,005
Total	14,486	2,092	16,578

Not one in twenty of all these claims was filed upon the suggestion or by the voluntary action of the claimant. The ordinary causes that establish the relation of attorney and client do not exist. The person who has business to transact and is ignorant of the proper manner of accomplishing it usually applies to an attorney who is supposed to be well informed upon the subject. In claims for back pay and bounty this order is, in most cases, reversed, and the attorney seeks the client. An agent is employed to solicit business in a certain section. His advent is announced by advertisement. He is armed with blanks ready to be filled up, and represents to the uninformed, more generally the colored soldiers or their heirs, that they have not been paid all that is justly due them; that some new law, or new construction of existing law, entitles them to more bounty or further pay; a small fee in advance is required, generally two or three dollars, sometimes more, in fact all that can be got, with the promise that no more will be demanded unless the claim be allowed. The fee is paid, the application filed, and in the end rejected. It is a very common thing to receive, in one package, fifty or a hundred such claims. The attorney rarely looks after them—*it does not pay.* He has received his little advance fee, and it pays better to hunt up more victims. After a few months the deluded soldiers complain that their claims have been a long time pending and that they can hear nothing from them. They state that their attorneys do not or will not answer their letters. In this way a very large correspondence is imposed upon this office—a correspondence that costs the Government a large amount of money and benefits no one. The soldiers are swindled, and after their claims are rejected, frequently denounce the Government and its officers, who simply administer the law as they find it.

Another class of worthless claims is constantly increasing, namely, claims for bounties already paid. In many of these cases denials of former payments are made, under oath, when the records of this office, authenticated in the highest manner known to the law and the courts, show conclusively that payments were made years ago. To perjury is sometimes added forgery, and the lapse of time since the war increases the chances of success to the forgers and perjurers. Should these records be destroyed, and such a calamity is not beyond the pale of possibility, the Government would certainly be defrauded out of millions of dollars.

A STATUTE OF LIMITATION RECOMMENDED.

It is not alone with a view of protecting the Government from fraudulent claims, but also for the protection of soldiers and their representatives that I renew my former recommendation for the passage of a law of limitation. All claims growing out of the late war should be presented for payment within one or two years from the enactment of the law. There is no other way of checking the growing evils to which I have referred.

Statutes of limitation are common in all States of the Union. They apply not only to transactions between individuals, associations and corporations, but generally to transactions in which the State is a party. They are regarded as a necessary preventive of fraud and imposition; are universally commended by jurists, and no complaint of their effect is made by business men.

In 1793 Congress enacted that all claims upon the United States for services, &c., prior to March 4, 1789, should be presented before May 1, 1794, or be forever barred and precluded from settlement or allowance (1 Stats., 301). In 1863, the time for commencing suit in cases where the Court of Claims has jurisdiction was limited to six years after the claim first accrued (12 Stats., 767). This limitation, it is worthy of note, was not imposed until eight years after the establishment of the court. The time for the presentation of claims for the refundment of internal-revenue taxes erroneously or illegally assessed, is limited to two years next after the cause of action accrued (Section 3228 Revised Statutes). No action can be maintained in case of forfeiture or penalty under the copyright laws unless commenced within two years after the cause of action has arisen (Section 4968 Revised Statutes). The time for filing claims on account of collecting, drilling and organizing volunteers during the late war, and for additional bounty under the act of July 28, 1866, expired by statutory limitation on June 30, 1874, and June 30, 1880, respectively. The time for filing claims for the value of horses and equipments lost in battle will expire on January 9, 1884. All these are salutary laws, and the propriety of their enactment was never seriously questioned.

It is not to avoid the payment of just demands that a statute of limitation is recommended. A person to whom the Government is indebted is not justified in withholding the presentation of his claim until a time when the Government may be without the means of determining its justness and validity; and the Government has a right at all times to know, by a call upon its creditors, the full amount of its indebtedness.

While earnestly advocating the enactment of a statute of limitation as to claims against the United States, I beg leave to repeat the following suggestions made by me two years ago in relation to overpayments, and to the final settlement of the accounts of disbursing officers:

In view of all the circumstances connected with overpayments, it has become a question whether the Government would not really lose less by ignoring overpayments made during the war of the rebellion than by attempting to collect them; but, in the absence of legal authority to ignore them, it is the custom of this office to take action on all cases brought to its knowledge in which the Treasury has suffered by erroneous payments. I would suggest, however, that as, in my opinion, the time has arrived when all claims against the United States, growing out of the late war, should be barred by a statute of limitation, so, also, should claims by the United States against individuals be barred, with the exception, perhaps, of cases of double payment. It would doubtless be a measure of economy if Congress were to authorize the Second Auditor and Second Comptroller to make no further charges on account

of overpayments prior to March 16, 1868, in cases where it is evident that payees did not knowingly and willfully obtain more than their just dues.

* * * * * * *

Practically, the sureties of a public disbursing officer are never released, and a law seems to be needed making it obligatory upon the accounting officers to prepare and transmit to the Department of Justice, within a reasonable time, transcripts of the accounts of delinquent disbursing officers and all other persons who are in arrear to the United States; suit to be entered within ten years after the officer or other person became in arrear; otherwise, the United States to be estopped as regards the sureties—the principals, however, to be held.

A PASSENGER AND FREIGHT ELEVATOR NEEDED.

The necessity of providing a passenger and freight elevator for Winder's Building has repeatedly been urged by the Secretary of War, the Secretary of the Treasury, and the Second Auditor. The three upper floors of the building, which is six stories high, is occupied by this office. We have now a force of 169 clerks, 68 of whom are ex-soldiers, many of them laboring under disabilities incurred and wounds received in the military service. The daily climbing of eight or ten flights of iron steps is not conducive to the health of any one, disabled or not. This office is visited by the public to a greater extent than any other bureau, except perhaps the Pension office, and scarcely a day passes without complaint being made of the absence of an elevator. Independently of the comfort of the clerks, an elevator is much needed for the convenience of the public.

The gentlemen employed in this Bureau are entitled to commendation for general efficiency, industry, and good conduct.

I cannot close this report without expressing my sense of the loss the office has sustained in the death of Ambrose F. Wight, chief of the Indian Division, after an honorable service of more than twenty years. During my official acquaintance with him Mr. Wight was conspicuous for integrity, ability, and strict attention to the onerous duties of his responsible position.

Very respectfully,

O. FERRISS,
Auditor.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

REPORT OF THE THIRD AUDITOR.

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REPORT

OF

THE THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, D. C., October 20, 1883.

SIR: I have the honor to transmit herewith report of the operations of this office for the fiscal year ended June 30, 1883. The following statement shows, in tabular form, the number and amount of accounts and claims remaining on hand unsettled at the close of the last fiscal year, the number received and audited, and the number and amount of accounts and claims remaining unsettled June 30, 1883, viz:

BUSINESS TRANSACTED in the OFFICE during the fiscal year ended June 30, 1883.

Description of accounts.	Number of accounts remaining on hand June 30, 1883.	Number of accounts received in fiscal year ended June 30, 1883.	Number of accounts settled in fiscal year ended June 30, 1883.		Number of accounts unsettled June 30, 1883.	
	Monthly and quarterly.	Monthly and quarterly.	Monthly and quarterly.	Amount involved.	Monthly and quarterly.	Amount involved.
Quartermasters' money	763	3,206	2,708	$8,820,221 42	1,261	$3,038,494 34
Quartermasters' property	783	3,912	3,812	.....	883	.....
Commissaries' money	962	1,929	1,584	2,785,390 86	1,307	1,400,610 71
Pension agents' money	292	405	382	41,570,820 66	315	63,939,200 79
Engineers' money	31	247	228	12,321,749 58	50	5,681,287 74
Signal officers' money	186	297	295	491,571 12	188	758,730 80
Signal officers' property	1,055	838	1,614	.....	279	.....
Montana war claims	.....	442	402	6,631 00	40	248 00
Claims for horses lost	4,804	1,180	533	72,567 06	5,451	966,518 60
Claims for steamboats destroyed	70	10	5	14,728 00	75	702,763 87
Oregon war claims	690	24	15	862 17	699	10,434 28
Miscellaneous claims	13,515	6,892	5,079	4,079,043 11	15,328	10,442,606 15
State war claims	10	12	7	340,714 75	15	5,114,216 19
Total	23,161	19,394	16,664	70,504,299 73	25,891	92,055,111 47

BOOKKEEPER'S DIVISION.

The duty devolving upon this division is to keep the appropriation and money accounts of disbursing officers, which are settled in this office.

The annexed statement shows the amount drawn out of certain of its appropriation accounts, and also the repayments made through this office into the Treasury, and is a full exhibit of its financial operations during the fiscal year:

STATEMENT showing the FINANCIAL OPERATIONS of the OFFICE during the fiscal year ended June 30, 1883.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Special relief acts.	Total.
The number of requisitions drawn by the Secretaries of War and the Interior is 9,018, amounting to $107,003,080.22, and paid in the manner herein set forth, out of the following appropriations:					
Regular supplies, Quartermaster's Department	$3,526,528 97	$42,882 37	$8,651 48	.....	$3,578,062 82
Incidental expenses, Quartermaster's Department	836,812 28	13,035 54	3,713 52	.....	853,561 34
Barracks and quarters	832,338 32	11,459 96	444 78	.....	844,243 06
Army transportation	4,310,716 33	770,713 56	12,213 75	.....	5,093,643 64
Army transportation (Pacific railroads)	.....	1,663,151 30	.....	.....	1,663,151 30
Clothing, camp and garrison equipage	1,469,101 39	197 79	27 55	.....	1,469,326 73
Cavalry and artillery horses	228,850 50	15,954 00	.....	.....	244,804 50
National cemeteries	106,374 76	170 45	2,017 57	.....	108,562 78
Pay of superintendents of national cemeteries	59,795 51	30 00	.....	.....	59,825 51
Construction and repair of hospitals	80,136 33	.....	.....	.....	80,136 33
Observation and report of storms	281,207 38	247 16	2,655 69	.....	284,110 23
Fifty per cent. of Army transportation due certain land-grant railroad companies	.....	296,379 38	.....	.....	296,379 38
Observation and exploration in the Arctic Seas	53,000 00	.....	.....	.....	53,000 00
Reimbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities	.....	3,827 08	.....	.....	3,827 08
Reimbursing State of Oregon for expenses in suppressing Modoc Indian hostilities	.....	70,268 08	.....	.....	70,268 08
Headstones for graves of soldiers in private cemeteries	10,000 00	8,707 35	.....	.....	18,707 35
Signal Service	10,502 50	.....	.....	.....	10,502 50
Construction, maintenance, and repair of military telegraph lines	50,001 40	.....	.....	.....	50,001 40
Refunding to States expenses incurred in raising, &c., volunteers, &c	.....	692,763 95	187 00	.....	692,950 95
Building for military quarters at Fort Leavenworth, Kans	106,956 77	.....	.....	.....	106,956 77
Building for military quarters at Fort Apache, Ariz	13,928 44	.....	.....	.....	13,928 44
Military posts for the protection of the Rio Grande frontier	66,842 20	.....	.....	.....	66,842 20
Military post at Fort McKinney, Wyo	25,000 00	.....	.....	.....	25,000 00
Military post near Musselshell River, Fort Maginnis, Mont	25,000 00	.....	.....	.....	25,000 00
Military road from Yankton to Fort Randall, Dak	5,000 00	.....	.....	.....	5,000 00
Constructing jetties and other works at South Pass, Mississippi River, Louisiana	.....	150,000 00	.....	.....	150,000 00
Twenty per cent. additional compensation	.....	1,186 29	.....	.....	1,186 29
Officers' transportation, 1871 and prior years	.....	103 10	101 68	.....	204 78
Services and supplies of Montana Volunteers in the Nez Perces Indian war	.....	9,697 00	.....	.....	9,697 00
Relief of heirs of Peter Gallagher, act June 19, 1883	.....	.....	.....	$6,128 82	6,128 82
Relief of Charles A. Luke, act Dec. 19, 1882	.....	.....	.....	1,200 00	1,200 00
Relief of Wm. Wallace Screws, act Dec. 18, 1882	.....	.....	.....	365 25	365 25
Relief of W. S. Hansell and Sons, act Feb. 22, 1883	.....	.....	.....	901 57	901 57
Relief of Joseph C. Irwin, act March 3, 1883	.....	.....	.....	8,378 46	8,378 46
Relief of Chas. H. Tompkins, act March 3, 1883	.....	.....	.....	976 00	976 00
Relief of Edward F. Brownell, act March 3, 1881	.....	.....	.....	90 00	90 00

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Special relief acts.	Total.
Road from New Albany to National Cemetery, Indiana	$12,000 00				$12,000 00
Road from Fort Scott to National Cemetery, Kansas	3,000 00	$556 93			3,556 93
Road from Chattanooga to National Cemetery, Tennessee	5,000 00				5,000 00
Road from Mound City to National Cemetery, Illinois	10,000 00				10,000 00
Rogue River Indian war—prior to July 1, 1880		613 14			613 14
Purchase of Arlington estate		125,000 00			125,000 00
Constructing approaches to Fort Bliss, Texas	5,000 00				5,000 00
Act authorizing compensation to Company B, Fourteenth Infantry, for losses, &c., on Nashville and Chattanooga Railroad			$977 08	$5,643 54	6,620 62
Pay transportation and services of Washington and Oregon Volunteers, 1855 and 1856		5,551 81			5,551 81
Claims for quartermaster's stores and commissary supplies, act May 1, 1882		14,302 38			14,302 38
Claims for quartermaster's stores and commissary supplies, act March 1, 1883		296,335 37			296,335 37
Claims for quartermaster's stores and commissary supplies, act March 1, 1881		145 00			145 00
Reimbursement to James Burke, superintendent National Cemetery, Salisbury, N. C., act August 5, 1882				180 40	180 40
Commutation of rations to prisoners of war in rebel States prior to July 1, 1879, and July 1, 1880		32,351 58	600 17		32,951 75
Army pensions	73,644,739 84	89,933 90	846 08		73,735,519 82
Horses and other property lost in the military service, act March 3, 1849		101,877 40	3,184 20		105,061 60
Support of military prison, Fort Leavenworth, Kansas	87,538 25				87,538 25
Subsistence of the Army	2,279,670 00	3,277 64	601 18		2,283,548 82
Sundry engineer appropriations	14,363,534 49	156 61	13,542 67		14,377,233 77
Total	102,508,575 66	4,420,876 12	49,764 40	23,864 04	107,003,080 22

	Deposits.	Transfers.	Total.
The number of credit and counter requisitions drawn by the Secretaries of War and Interior on sundry persons in favor of the Treasurer of the United States is 1,162, on which repayments into the Treasury have been made through the Third Auditor's office during the fiscal year ending June 30, 1883	$8,505,637 31	$168,562 10	$8,674,199 41

QUARTERMASTER'S DIVISION.

	Money accounts.		Property returns.	Supplemental settlements.	
	Number.	Amount.		Money.	Amount.
On hand per last report	763	$1,972,292 64	783		
Received during the fiscal year	3,206	9,886,423 12	3,912	446	$237,196 35
Total	3,969	11,858,715 76	4,695	446	237,196 35
Reported during the fiscal year	2,708	8,820,221 42	3,812	446	237,196 35
Remaining unsettled	1,261	3,038,494 34	883		
Total	3,969	11,858,715 76	4,695	446	237,196 35

	Signal accounts.			Total.	
	Property.	Money.	Amount.	Number.	Amount.
On hand per last report	1,055	186	$664,964 15	2,787	$2,637,256 79
Received during the fiscal year	838	297	585,337 77	8,699	10,708,957 24
Total	1,893	483	1,250,301 92	11,486	13,346,214 03
Reported during the fiscal year	1,614	295	491,571 12	8,875	9,548,988 89
Remaining unsettled	279	188	758,730 80	2,611	3,797,225 14
Total	1,893	483	1,250,301 92	11,486	13,346,214 03

Number of letters written, 5,486; number of clerks employed, 19; number of vouchers examined, 265,358; number of pages of manuscript written, 9,253.

SUBSISTENCE AND ENGINEER DIVISION.

The transactions of the subsistence and engineer branches for the fiscal year are shown by the following statement, viz:

	Subsistence accounts.		Engineer accounts.	
	Number.	Amount.	Number.	Amount.
On hand per last report, June 30, 1882	962	$1,230,191 51	31	$4,826,589 08
Received during the fiscal year	1,929	2,955,810 06	247	13,176,448 24
Total	2,891	4,186,001 57	278	18,003,037 32
Reported during the fiscal year	1,584	2,785,390 86	228	12,321,749 58
Remaining on hand June 30, 1883	1,307	1,400,610 71	50	5,681,287 74

Number of vouchers examined, 120,525; number of letters written, 1,765; number of differences written, 1,099; number of calls answered, 2,039; number of clerks employed, 9.

CLAIMS DIVISION.

	Miscellaneous claims.		
	Number.	Amount claimed.	Amount allowed.
On hand June 30, 1882	13,515	*a*$9,312,165 13	.....
Received during the year	6,892	*b*5,209,484 13	.....
Total	20,407	14,521,649 26	.....
Disposed of during the year	5,079	*c*4,079,043 11	$2,978,588 08
On hand June 30, 1883	15,328	*d*10,442,606 15	.....

	Washington and Oregon Indian war claims.		
	Number.	Amount claimed.	Amount allowed.
On hand June 30, 1882	690	$6,047 25	.....
Received during the year	24	4,663 03	.....
Total	714	10,710 28	.....
Disposed of during the year	15	276 00	$862 17
On hand June 30, 1883	699	*e*10,434 28	.....

	Lost vessels, &c., act March 3, 1849.		
	Number.	Amount claimed.	Amount allowed.
On hand June 30, 1882	70	$672,903 87	.....
Received during the year	10	44,588 00	.....
Total	80	717,491 87	.....
Disposed of during the year	5	14,728 00	$4,640 00
On hand June 30, 1883	75	702,763 87	.....

a This is the amount claimed in 11,868 cases, the amount claimed in the other 1,647 cases not being stated
b This is the amount claimed in 4,865 cases, the amount claimed in the other 2,027 cases not being stated
c This is the amount claimed in 4,918 cases, the amount claimed in the other 161 cases not being stated
d This is the amount claimed in 11,815 cases, the amount claimed in the other 3,513 cases not being stated
e This is the amount claimed in 328 cases, the amount claimed in the other 371 cases not being stated
Number of letters written during the year 2,629.

STATE AND HORSE CLAIMS DIVISION.

State claims.	Original account.		Suspended account.		Montana Nez Percé Indian war account.	
	No.	Amount.	No.	Amount.	No.	Amount.
On hand June 30, 1882	10	$4,345,020 12	27	$4,852,852 42		
Received during the fiscal year	12	1,109,910 82	4	121,513 78	442	$6,879 00
Total	22	5,454,930 94	31	4,974,366 20	442	6,879 00
Reported during the fiscal year	7	340,714 75	3	39,224 68	402	6,631 00
On hand June 30, 1883	15	5,114,216 19	28	4,935,141 52	40	248 00

Horse claims.	Original account.			
	No.	Amount.	No.	Amount.
On hand June 30, 1882	4,804	$868,513 08		
Recorded during the fiscal year	1,027	148,206 70		
Reconsidered during the fiscal year	153	22,365 88		
Total	5,984	1,039,085 66	5,984	1,039,085 66
Allowed during the fiscal year	478	57,436 90		
Disallowed on amount claimed	.....	7,761 61		
Rejected during the fiscal year	55	7,368 55		
Total	533	72,567 06		
Deduct disposed of	.....	.....	533	72,567 06
On hand June 30, 1883	.....	.....	5,451	966,518 60

Number of briefs, 1,263; number of claims examined, 2,726; number of letters received, 5,328; number of letters written, 8,987; number of clerks employed, 6.

PENSION DIVISION.

The duties of this division embrace the settlement of all accounts which pertain to the payment of army pensions, including claims for reimbursement on account of expenses of last sickness and burial, payable from accrued pension in cases of deceased pensioners under the provisions of section 4718 Revised Statutes. By the decision of the Attorney-General, dated August 3, 1882, the adjudication of these claims, heretofore paid by the Pension Agents under authority of the Commissioner of Pensions, was made a part of the duties of the accounting officers, and has greatly increased the work of this division. Since this decision was rendered there have been received and settled, up to the close of the fiscal year, 1,378 reimbursement claims, involving $89,884.09.

The following table shows the number of pension agents' accounts, and amount involved, received, and audited during the fiscal year:

	Army pensions.		Arrears of pensions.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.
Accounts on hand June 30, 1882	205	$50, 399, 658 72	87	$72, 832 76	292	$50, 472, 491 48
Accounts received during the year	200	54, 953, 783 81	205	83, 746 16	405	55, 037, 529 97
Total	405	105, 353, 442 53	292	156, 578 92	697	105, 510, 021 45
Accounts reported to Second Comptroller	159	41, 441, 705 83	223	129, 114 83	382	41, 570, 820 66
Accounts remaining unsettled June 30, 1883	246	63, 911, 736 70	69	27, 464 09	315	63, 939, 200 79
Total	405	105, 353, 442 53	292	156, 578 92	697	105, 510, 021 45

Notifications of issue of original pension certificates recorded	12, 959
Notifications of issue of increase pension certificates recorded	4, 292
Notifications of issue of restoration pension certificates recorded	358
Notifications of issue of reissue pension certificates recorded	995
Notifications of issue of arrears pension certificates recorded	82
Transfers noted	3, 632
Changes noted	1, 168
Corrections made	4, 102
Names and records copied (153,730 day work, and 177,117 night work)	330, 847
Pension vouchers examined	971, 872
Payments entered	892, 631
Pages of abstract added	34, 106
Pages of miscellaneous copied	2, 849
Payments corrected	365
Surgeons' certificates copied	126
Vouchers withdrawn from the files	4, 859
Letters received and registered	8, 391
Letters written	10, 308
Letters copied	5, 260
Letters indexed	4, 602
Pension checks verified before payment, 49, amounting to	$5, 424 60
Settlements for "lost checks" made, 7, amounting to	3, 416 54
Settlements for "forged checks" made, 3, amounting to	934 40
Settlement for transportation on account of artificial limbs, 1, amounting to	3 60
Settlement for "Relief of Edward F. Brownell," amounting to	90 00
Settlement for repayment to Chas. E. Brown, late pension agent	14 00

The following tabular statement exhibits the number of accounts, and amount involved, on hand and unsettled July 1, 1869, together with those received and audited each fiscal year since:

	Received.		Audited.	
	Number.	Amount.	Number.	Amount.
On hand July 1, 1869	637	$34, 811, 593 83	.....	.....
Received and audited fiscal year 1870	714	27, 743, 819 29	631	$25, 596, 876 39
Received and audited fiscal year 1871	930	28, 513, 262 44	789	32, 813, 334 28
Received and audited fiscal year 1872	684	28, 661, 597 26	900	40, 000, 205 68
Received and audited fiscal year 1873	711	28, 756, 702 92	795	33, 926, 556 19
Received and audited fiscal year 1874	864	29, 708, 332 26	786	26, 431, 956 71
Received and audited fiscal year 1875	798	29, 572, 855 54	619	19, 888, 428 52
Received and audited fiscal year 1876	741	28, 348, 161 99	1, 150	48, 433, 036 92
Received and audited fiscal year 1877	834	27, 899, 359 30	952	34, 067, 985 43
Received and audited fiscal year 1878	538	33, 194, 149 18	715	24, 133, 591 52
Received and audited fiscal year 1879	256	26, 123, 111 64	281	25, 765, 870 58
Received and audited fiscal year 1880	547	61, 010, 132 95	277	31, 169, 748 01
Received and audited fiscal year 1881	449	50, 666, 841 54	555	54, 973, 659 39
Received and audited fiscal year 1882	455	50, 191, 885 62	416	37, 528, 064 66
Received and audited fiscal year 1883	1, 796	55, 131, 872 60	1, 773	41, 665, 163 29
Total	10, 954	540, 333, 678 36	10, 639	476, 394, 477 57
Deduct amount audited	10, 639	476, 394, 477 57		
Balance on hand June 30, 1883	315	63, 939, 200 79		

AMOUNTS DISBURSED by PENSION AGENTS during the fiscal year ended June 30, 1883, as shown by their ACCOUNTS-CURRENT.

Agency.	Agent.	Invalids.	Widows.	Minors.	Dependent relatives.	War of 1812.		Surgeons.	Pay and allowances.			Contingent expenses of agents.	Total.
						Survivors.	Widows.		Salary.	Voucher fees.	Contingent.		
San Francisco, Cal	Henry Cox	$337,436 94	$24,153 62	$12,122 74	$10,960 80	$2,537 07	$8,881 87	$699 00	$4,000 00	$553 05	$910 84	$345 00	$402,600 93
Washington, D. C	Theop's Gaines	2,540,768 56	401,928 96	42,498 21	308,207 50	16,095 47	98,180 85	11,515 35	4,000 00	10,744 65	5,030 53	1,640 00	3,440,610 08
Indianapolis, Ind	Fred. Knefler	4,072,664 55	456,343 54	149,715 88	333,687 02	13,298 40	73,853 11	36,917 35	4,000 00	10,960 95	1,974 53	1,479 70	5,154,895 03
Chicago, Ills	Ada C. Sweet	4,716,030 84	532,138 68	118,899 97	341,489 93	16,125 33	76,645 14	32,999 40	4,000 00	13,280 25	3,913 43	1,256 85	5,856,779 82
Des Moines, Iowa	Jacob Rich	3,116,661 76	231,426 04	37,014 51	180,613 07	8,326 67	42,955 26	17,998 00	4,000 00	8,183 85	2,075 31	274 20	3,649,528 67
Topeka, Kans	N. A. Adams	3,468,373 10	337,228 36	120,613 33	167,447 54	10,890 41	64,461 91	28,999 65	4,000 00	8,838 45	2,562 15	625 55	4,214,040 45
Louisville, Ky	R. M. Kelly	1,038,083 98	256,749 53	55,661 73	160,946 26	12,300 26	74,484 07	8,000 00	4,000 00	3,259 35	865 12	213 99	1,614,564 29
Augusta, Me	Selden Connor	1,292,483 63	151,519 91	17,739 66	307,151 31	33,883 46	134,600 26	13,851 46	4,000 00	5,599 95	2,223 27	70 34	1,963,123 25
Boston, Mass	D. W. Gooch	2,715,674 04	545,342 06	38,841 22	401,754 50	26,131 99	134,310 19	16,997 25	4,000 00	11,223 45	1,915 30	347 80	3,896,537 80
Detroit, Mich	Samuel Post	2,239,496 07	199,841 01	35,933 21	210,468 27	15,774 93	49,188 75	16,990 05	4,000 00	6,537 60	2,392 75	22 00	2,780,644 64
Concord, N. H	E. L. Whitford	1,490,063 12	193,295 17	13,529 09	292,874 34	17,105 87	71,947 77	13,791 25	4,000 00	5,514 45	2,063 87	.....	2,104,184 93
Syracuse, N. Y	T. L. Poole	2,857,195 47	418,545 39	34,735 93	579,543 98	40,582 14	157,954 46	18,987 45	4,000 00	11,150 55	3,154 78	830 75	4,126,680 90
New York City, N. Y	Chas. R. Coster	1,686,000 99	415,839 02	39,546 63	340,878 05	19,237 07	100,464 58	14,993 14	4,000 00	7,855 05	6,161 18	370 54	2,635,346 25
Columbus, Ohio	A. T. Wikoff	4,276,211 04	647,053 04	88,981 72	435,862 71	25,978 93	148,825 39	36,996 05	4,000 00	14,903 70	4,611 95	895 67	5,684,320 20
Pittsburgh, Pa	W. A. Herron	1,491,718 54	198,749 46	21,443 21	272,366 95	8,078 66	45,440 90	7,934 74	3,177 77	5,996 29	3,083 48	.....	2,057,990 00
Do	Russell Errett	738,748 43	89,885 12	24,445 45	175,801 17	2,472 00	15,707 74	.....	822 23	2,115 15	1,080 69	153 30	1,051,231 28
Philadelphia, Pa	H. G. Sickel	2,141,886 04	437,244 30	36,705 49	382,966 64	8,364 26	66,052 30	15,498 50	4,000 00	9,916 35	3,364 29	743 30	3,106,741 47
Knoxville, Tenn	D. T. Boynton	1,495,596 47	460,972 13	93,454 89	227,779 53	69,427 62	483,770 49	12,998 60	4,000 00	8,233 95	2,610 97	488 34	2,859,332 99
Milwaukee, Wis	Ed. Ferguson	2,732,784 84	228,790 07	41,149 60	235,457 45	10,796 27	29,626 15	15,799 25	4,000 00	7,142 10	1,282 05	520 93	3,307,348 71
Total	.....	44,447,878 41	6,227,045 41	1,023,032 47	5,366,257 02	357,406 81	1,877,351 19	321,966 49	72,000 00	152,009 14	51,276 49	10,278 26	59,906,501 69

AMOUNT of "ARREARS of PENSIONS" DISBURSED by PENSION AGENTS during the fiscal year ended June 30, 1883.

Agency.	Agent.	Invalids.	Widows, &c.	Voucher fees.	Total.
San Francisco, Cal	Henry Cox				
Washington, D. C	Theophilus Gaines	$4,546 70	$2,370 27	$4 80	$6,921 77
Indianapolis, Ind	Fred. Knefler	2,764 27	1,362 40	3 60	4,130 27
Chicago, Ill	Ada C. Sweet	3,346 96	1,913 34	5 10	5,265 40
Des Moines, Iowa	Jacob Rich	1,413 73		1 50	1,415 23
Topeka, Kans	N. A. Adams	4,271 08	3,781 93	6 30	8,059 31
Louisville, Ky	R. M. Kelly	2,110 26	5,243 34	5 10	7,358 70
Augusta, Me	Selden Connor	521 47		90	522 37
Boston, Mass	D. W. Gooch	1,534 81	2,556 79	2 70	4,094 30
Detroit, Mich	Samuel Post	2,105 88	654 40	1 80	2,762 08
Concord, N. H	E. L. Whitford	2,626 86	1,589 86	2 70	4,219 42
Syracuse, N. Y	T. L. Poole	982 27	1,215 74	1 50	2,199 51
New York City, N. Y	Charles R. Coster	3,514 47	451 46	3 90	3,969 83
Columbus, Ohio	A. T. Wikoff	6,748 22	1,683 35	4 50	8,436 07
Pittsburgh, Pa	W. A. Herron	2,484 47	1,287 20	1 50	3,773 17
Do	Russell Errett	309 80		30	310 10
Philadelphia, Pa	H. G. Sickel	5,364 72		4 50	5,369 22
Knoxville, Tenn	D. T. Boynton	3,222 88	4,260 95	3 90	7,487 73
Milwaukee, Wis	Ed. Ferguson	612 22	2,903 20	1 80	3,517 22
Total		48,481 07	31,274 23	56 40	79,811 70

AMOUNT of UNEXPENDED BALANCES in HANDS OF PENSION AGENTS June 30, 1883.

Agency.	Agent.	Army pensions.				Arrears of pensions.		
		Army.	Surgeons.	Pay, &c.	Total.	Arrears.	Voucher fees.	Total.
San Francisco, Cal	Henry Cox	$45,406 96	$1 00	$536 11	$45,944 07	$9,196 10	$14 40	$9,210 50
Washington, D. C	Theophilus Gaines	1,282,320 45	484 65	1,224 82	1,284,029 92	10,454 69	16 40	10,471 09
Indianapolis, Ind	Fred. Knefler	725,503 17	82 65	.....	725,585 82	10,091 91	1 90	10,093 81
Chicago, Ill	Ada C. Sweet	883,722 78	60	.....	883,723 38	4,724 70	9 90	4,734 60
Des Moines, Iowa	Jacob Rich	725,137 69	2 00	.....	725,139 69	9,191 81	1 90	9,193 71
Topeka, Kans	N. A. Adams	508,056 98	35	.....	508,057 33	871 79	13 40	885 19
Louisville, Ky	R. M. Kelly	195,774 17	.....	.....	195,774 17	3,351 01	3 30	3,354 31
Augusta, Me	Selden Connor	894,651 77	148 54	174 06	894,974 37	12,709 41	8 50	12,717 91
Boston, Mass	D. W. Gooch	858,497 51	.....	1,071 40	859,568 91	23,841 87	99 70	23,941 57
Detroit, Mich	Samuel Post	491,321 36	9 95	.....	491,331 31	1,257 85	7 90	1,265 75
Concord, N. H	E. L. Whitford	663,184 64	.....	2,421 68	665,606 32	37,443 84	22 70	37,466 54
Syracuse, N. Y	T. L. Poole	601,392 94	12 55	694 67	602,100 16	13,336 14	9 10	13,345 24
New York City, N. Y	Charles R. Coster	1,088,086 80	6 86	.....	1,088,093 66	14,484 94	14 60	14,499 54
Columbus, Ohio	A. T. Wikoff	927,139 28	3 95	.....	927,143 23	7,979 58	20	7,979 78
Pittsburgh, Pa	W. A. Herron	152,202 28	65 26	742 46	153,010 00	7,662 14	26 10	7,688 24
Do	Russell Errett	502,940 09	.....	.....	502,940 09	9,690 20	4 70	9,694 90
Philadelphia, Pa	H. G. Sickel	1,113,866 89	1 50	.....	1,113,868 39	17,444 20	203 70	17,647 90
Knoxville, Tenn	D. T. Boynton	933,562 46	40	.....	933,562 86	1,028 50	.....	1,028 50
Milwaukee, Wis	Ed. Ferguson	513,395 62	75	.....	513,396 37	233 52	7 60	241 12
Total		13,106,163 84	821 01	6,865 20	13,113,850 05	194,994 20	466 00	195,460 20

BALANCES due PENSION AGENTS, June 30, 1883.

Agency.	Agent.	Army pensions.				Arrears of pensions.	
		Surgeons.	Pay and allowances.	Contingent expenses of agents.	Total.	Voucher fees	Total.
San Francisco, Cal	Henry Cox			$345 00	$345 00		
Washington, D. C	Theophilus Gaines			439 50	439 50		
Indianapolis, Ind	Fred. Knefler		$935 48		935 48		
Chicago, Ill	Ada C. Sweet		3,193 68		3,193 68		
Des Moines, Iowa	Jacob Rich		2,259 16	176 30	2,435 46		
Topeka, Kans	N. A. Adams		2,400 60		2,400 60		
Louisville, Ky	R. M. Kelly		124 47		124 47		
Augusta, Me	Selden Connor						
Boston, Mass	D. W. Gooch		210 15		210 15		
Detroit, Mich	Samuel Post		930 35	22 00	952 35		
Concord, N. H	E. L. Whitford	$2,791 25			2,791 25		
Syracuse, N. Y	T. L. Poole						
New York City, N. Y	Charles R. Coster		2,016 23		2,016 23		
Columbus, Ohio	A. T. Wikoff		2,515 65		2,515 65		
Pittsburgh, Pa	W. A. Herron		*128 25	457 50	585 75		
Do	Russell Errett		1,018 07	153 30	1,171 37		
Philadelphia, Pa	H. G. Sickel		3,280 64		3,280 64		
Knoxville, Tenn	D. T. Boynton		1,844 92		1,844 92	$0 10	$0 10
Milwaukee, Wis	Ed. Ferguson		1,424 15		1,424 15		
Total		2,791 25	22,281 80	1,593 60	26,666 65	10	10

*In supplemental account, approved and rendered since agent's term of office expired.

The amount appropriated for "pay and allowances"—salaries, fees on vouchers, rent, fuel, lights, stationery, and postage, was $265,000. The expenses of the agencies for these items amount to $275,413.88, or $10,413.88 in excess of the appropriation. As will be seen from the foregoing tables, there was due from this appropriation, at the close of the fiscal year, to several of the agents, sums aggregating $22,281.80, while there remained in the hands of other agents $6,865.20, leaving net amount due agents $15,416.60. To pay this there remained in the Treasury, undrawn June 30, 1883, $5,002.72, a deficiency as stated above of $10,413.88. As the expenses enumerated are fixed by law, and were legitimately and unavoidably incurred, I would suggest that authority be given the accounting officers, in settlement of the accounts of the several agents, to transfer so much of the $13,106,163.84, unexpended balance "Army pensions" which remained in hands of agents June 30, 1883, to credit of appropriation for "pay and allowances, 1883," as may be necessary to adjust this small deficiency and balance the agents' accounts.

COLLECTION DIVISION.

	Entries on registers.	Number of special cases.	Accounts referred to.	Bounty-land and pension cases examined.	Letters written.	Names of soldiers of the war of 1812 abstracted.	Days comparing.	Cases prepared for suit.	Transcripts prepared for authentication.
July, 1882	823	329	5,196	107	351	14,397	52	1	11
August, 1882	.....	191	4,511	50	205	12,788	21	.....	13
September, 1882	1,023	219	2,939	175	222	13,047	52	7	11
October, 1882	569	272	4,294	125	261	6,508	52	.....	.....
November, 1882	432	151	6,142	112	156	11,214	32	4	.....
December, 1882	699	261	4,695	113	264	14,098	40	1	9
January, 1883	682	275	5,720	104	304	14,416	52	3	11
February, 1883	769	292	6,739	111	289	9,555	47	5	7
March, 1883	2,633	277	6,248	110	290	14,238	54	4	8
April, 1883	593	287	6,817	124	291	4,611	50	3	8
May, 1883	809	333	7,540	128	358	5,745	26	2	8
June, 1883	.....	297	7,248	106	334	7,878	50	2	12
Total	9,032	3,184	68,089	1,365	3,325	128,495	528	32	98

RECORDS AND FILES.

There have been added to the files during the year new settlements as follows, viz, 7,857 money settlements and 5,737 property returns; in all, 13,594 new settlements. The records are well arranged and properly labeled, but, as a considerable portion of them are in daily use, the wear and tear is a somewhat serious matter. This is especially the case with the abstracts of pension accounts. The experiment of using wooden boxes for the records has lately been tried, and the result is so far satisfactory. The papers are much less exposed to dust, and the deterioration is not nearly so great as with the old system of twine and boards. There are four clerks employed upon the files.

CERTIFICATION OF TRANSCRIPTS.

Under the provisions of section 886 of the Revised Statutes, in cases where suit is instituted to collect money due from pension agents, the

transcripts can be certified only by the Register of the Treasury, *who has nothing whatever to do either with the settlement of said account or the custody of the same after settlement, and who can have no knowledge respecting the correctness of the transcript except that gained from the Third Auditor. The Third Auditor is also without authority to certify transcripts for suit against failing contractors and other persons charged upon the books of his office.* To remedy this defect in the law, I respectfully suggest that section 886 of the Revised Statutes ought to be so amended as to provide that upon the trial of a suit against any person on a contract with the United States, express or implied, or against any person accountable for public money, or the sureties of such person, a transcript from the books and proceedings of the Auditor charged with the examination and settlement of the account with such person or persons, certified by the Auditor, and authenticated under the seal of the Treasury Department, shall be admitted on the trial of such suit as evidence of the balance due to the United States, and be entitled to the same degree of credit which would be due to the original papers or records if produced and authenticated in court.

PAYMENTS BY NON-BONDED OFFICERS.

Many of the suits in which this office has been called upon to furnish transcripts have been instituted against *non-bonded* officers, who disbursed public moneys during the late rebellion. In this connection I desire to call attention to the practice of employing non-bonded officers to disburse Government funds, a practice which has resulted in great loss to the Government during each of the several wars in which the United States has been engaged, and more or less loss in time of peace. At the present time one hundred and twenty non-bonded officers are disbursing in the Quartermaster's Department alone, having in their hands two hundred and ten thousand dollars, too large a sum to be held and paid out by any class of men upon the security of honor alone. In the Engineer Department the entire amount appropriated by the "river and harbor" and "fortification" bills is disbursed by officers not under bond. The sums so paid out aggregate millions of dollars every year. This is not in accordance with good sound business policy. It is said that there is not a sufficient number of bonded officers in the Army to make necessary disbursements, and that non-bonded officers must be employed to make payments. In reply to this it may be said that bonds may be required by law of all commissioned officers, or, in default of this, non-bonded officers should, in my opinion, be authorized to purchase only, leaving payment to be made by the bonded officers within the district or department of the purchase. By this course the Government would not only be secured against disbursement by irresponsible officers, but payment of every claim could be readily traced, and better protection afforded against fraudulent claims and double payments. I believe firmly in the honor and fidelity of the great body of our Army officers, but I also believe that, in the interest of the Government, inherent honesty should be supplemented by a good and sufficient bond.

PAYMENTS TO AGENTS OR ATTORNEYS.

The accounting officers hold that, under section 3477 of the Revised Statutes, all payments made by disbursing officers in liquidation of claims or demands against the United States should be made to *principals only.* This requirement has resulted in great embarrassment to

disbursing officers in their transactions, as contractors, corporations, and nearly all persons presenting demands do so through agents or attorneys. Complaints of hardships resulting from the enforcement of the letter of the law are frequent, and it would seem wise and safe to so modify section 3477 of the Revised Statutes as to clearly permit all payments made by bonded disbursing officers to be made to authorized attorneys or agents.

INCREASE OF PENSION-ROLL.

During the year the business of the office has been largely increased from different sources. The working force of the Pension Office having been nearly doubled, its business has been dispatched with great rapidity; and to the same extent that the pension-roll has been swelled the work of this office has been increased. A constant increase of work in this office from this source may be confidently expected for several years to come. During the past year there have been added to the roll the names of about 38,000 pensioners, which means a net increase in the work of this office represented by the examination of 102,000 vouchers, and the entry of 102,000 payments annually, except as death may reduce the list.

REIMBURSEMENT CLAIMS.

Prior to the decision of the Attorney-General, hereinbefore referred to, nearly all the correspondence and other work incident to the examination of claims for reimbursement under section 4718 of the Revised Statutes were performed by the pension agents. By that decision the entire labor of investigating these claims was thrown upon this office. As, with the lapse of time, the death rate among pensioners rises, the number of these claims must continue to increase.

LOST-HORSE CLAIMS.

Under the act of January 9, 1883, extending the time within which claims for horses lost in the military service might be filed, over 4,500 claims have been received up to this date. Of the whole number filed it is found upon examination that about ten per centum are duplicates of claims filed years ago, and either allowed and paid or rejected, a fact which clearly demonstrates the need of extreme care in dealing with these stale claims. The whole number does not appear in the tabulated statement, owing to the fact that the force available for this work was not sufficent to enter them on our docket during the fiscal year.

CLAIMS FROM THE COMMISSARY-GENERAL.

There being a question whether the fourth section of the deficiency act of June 14, 1878, might not operate to bar the adjudication of certain claims if they should not be presented to the *accounting officers* before June 15, 1883, the Commissary-General, early in June last, sent to this office in one mass over 7,000 claims, that they might be registered upon the books of this office and be then returned for completion of the work of administrative examination in his department. This circumstance involved considerable addition to the clerical work and an abnormal addition to the number of claims received during the fiscal year.

STATUTE OF LIMITATIONS.

I deem it my duty to again renew my recommendation in regard to a

statute of limitation. The experience of this office during the present year in the examination of claims for horses lost in the military service, hereinbefore stated, feebly illustrates a danger to be avoided by the enactment of, and strict adherence to, a law fixing *some* period within which claimants must present their demands or be forever barred.

EXTENDED HOURS OF LABOR.

In order to prevent great delay in the transaction of current business, in April I was compelled to ask authority to extend the hours of labor in this office to include the hours from seven to ten o'clock in the evening, one-third of the force to be employed each evening. The order, having been issued May 1, was cheerfully obeyed by the entire force for the remainder of the fiscal year. For the willingness and promptness with which the clerks of this office took up and performed these additional duties they are entitled to great credit and ought to have good reason to hope for additional compensation at the hands of Congress.

Respectfully submitted.

E. W. KEIGHTLEY,
Auditor.

Hon. CHAS. J. FOLGER,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.

REPORT

OF

THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, November 1, 1883.

SIR: On the 19th of June, 1878, an act was approved authorizing the Secretary of the Navy to make advances to disbursing officers under a general account, the only limitation being the total appropriation for the Navy. The amounts so advanced are to be used exclusively to pay current obligations upon proper vouchers, and the "Pay of the Navy" is to be used only for its legitimate purpose as provided by law. The sum of these vouchers is to be charged to their proper and respective appropriations, the charge being limited to the amount appropriated to each. The Fourth Auditor, under this act, is required to declare the sums due from the several special appropriations upon complete vouchers, and to adjust the said liabilities with the "general account of advances." While apparently under the operations of this law "Pay of the Navy" is left intact except for its own legitimate expenditures, it is really in the end made to bear the burden of all deficiencies in the other appropriations which are not made good by Congress. The present condition of "Pay," as here shown, will help to illustrate this:

"PAY OF THE NAVY" IN ACCOUNT WITH THE UNITED STATES.

To balance in hands of disbursing officers July 1, 1882		$131,547 25
balance in Treasury by ledger July 1, 1882		1,629,067 70
amount appropriated by Congress		7,236,225 06
repayments		18,584 43
charges by settlements		82,144 12
		9,097,568 56
By expended	$6,832,115 75	
credits by settlements	79,131 86	
		6,911,247 61
Balance in hand July 1, 1883		2,186,320 05
Balance here explained:		
In hands disbursing officers June 30, 1883	135,248 36	
In Treasury by ledger June 30, 1883	2,051,072 59	
		2,186,320 95
Of the balance in hand		2,186,320 95
There is due to officers and men unpaid	741,701 33	
hospital fund	16,854 48	
clothing fund	43,229 38	
small-stores fund	15,174 67	
expenditures abroad	477,768 16	
		1,294,728 02
Balance		891,592 93

While "Pay of the Navy" had this balance at the close of the fiscal year after deducting its known liabilities, it must be borne in mind that a large portion of it is offset by deficiencies in other appropriations not yet made good by Congress. In other words, if the operations of the Department were to be closed with the accounts of the fiscal year 1883, the balances remaining to the credit of other appropriations would be returned to the Treasury, and "Pay of the Navy," which is continuous, would be left to bear the sum of deficiencies, which would go far towards exhausting the above balance. Careful management may reduce these deficiencies to the minimum, but the nature of the service is such that more or less are liable to occur every year. In authorizing the drawing of funds under a general account, and stipulating that "Pay of the Navy" should be drawn on only for its own proper expenditures, it was doubtless the intention of Congress that unavoidable deficiencies should be provided for by further appropriations. That intention ought to be fulfilled.

The following table gives a general view of appropriations and expenditures for the year:

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY for the fiscal year ending June 30, 1883.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1883.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Pay of the Navy		$8,865,292 75	$6,814,220 16	$2,051,072 59	$6,902,777 87		
Pay, miscellaneous	1883	300,143 84	299,510 38	633 46	322,639 83	$22,495 99	
Contingent, Navy	1883	103,283 13	87,413 16	15,869 97	95,864 59		
Pay of Marine Corps		853,747 96	638,079 73	215,668 23	636,413 18		
Contingent, Marine Corps	1883	25,000 00	24,980 50	19 50	23,038 60		
Provisions, Marine Corps	1883	68,013 10	65,875 11	2,137 99	65,005 30		
Clothing, Marine Corps	1883	79,823 40	79,779 23	44 17	79,372 86		
Fuel, Marine Corps	1883	18,496 50	17,357 81	1,138 69	18,637 06		
Military stores, Marine Corps	1883	11,286 50	11,260 14	26 36	11,091 23		
Transportation and recruiting, Marine Corps	1883	10,000 00	10,000 00		8,782 92		
Repairs of barracks, Marine Corps	1883	13,000 00	13,000 00		12,613 24		
Forage for horses, Marine Corps	1883	5,400 00	4,000 00	1,400 00	3,227 55		
Pay, professors and others, Naval Academy	1883	52,506 00	52,200 00	306 00	52,185 50		
Pay, watchmen and others, Naval Academy	1883	24,507 50	24,507 50		24,507 50		
Pay, mechanics and others, Naval Academy	1883	16,835 95	16,835 95		16,835 77		
Pay, steam employés, Naval Academy	1883	8,577 50	8,577 50		8,476 65		
Repairs, Naval Academy	1883	21,000 00	21,000 00		19,870 22		
Heating and lighting, Naval Academy	1883	17,000 00	17,000 00		17,000 00		
Library, Naval Academy	1883	2,000 00	2,000 00		874 89		
Stationery, Naval Academy	1883	2,000 00	2,000 00		2,000 00		
Chemistry, Naval Academy	1883	2,500 00	2,500 00		772 47		
Stores, Naval Academy	1883	800 00	800 00		800 00		
Materials, Naval Academy	1883	1,000 00	1,000 00		276 91		
Board of Visitors, Naval Academy	1883	2,600 00	2,600 00		1,317 84		
Miscellaneous, Naval Academy	1883	37,600 00	37,600 00		37,398 27		
Navigation and navigation supplies	1883	100,244 08	80,427 65	19,816 43	94,914 99		
Contingent, navigation	1883	4,000 00	3,480 43	519 57	3,523 28		
Civil establishment, navigation	1883	5,708 08	5,707 53	55	5,621 87		
Lighting vessels by electricity	1883	5,000 00		5,000 00			
Copper plates, Hydrographic Office	1883	15,000 00	1,243 94	13,756 06	1,243 14		
Survey of west coast of Mexico		14,000 00	171 60	13,828 40	171 60		
Hydrographic work	1883	4,698 63	3,160 14	1,538 49	3,552 19		
Naval Observatory	1883	2,674 02	2,109 44	564 58	2,200 26		
Nautical Almanac	1883	2,253 42	2,253 42		2,378 22		
Velocity of light, Nautical Almanac		2,000 00	430 30	1,569 70	430 30		
Ordnance and ordnance stores	1883	150,130 09	139,525 09	10,605 00	140,427 63		
Contingent, ordnance	1883	3,500 00	2,134 77	1,365 23	2,257 34		
Civil establishment, ordnance	1883	6,513 01	6,512 98	03	6,468 98		
Repairs, ordnance	1883	17,500 00	11,856 64	5,643 36	11,163 26		
Torpedo Corps	1883	60,000 00	31,875 74	28,124 26	31,035 76		
Steel rifled breech-loading guns	1883	30,000 00	16,060 90	13,939 10	16,045 68		

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, &c.—Continued.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand July 30, 1883.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Equipment of vessels	1883	$750,000 00	$740,732 33	$9,267 67	$799,700 96	$49,700 96	
Recruiting, equipment and recruiting	1883	10,000 00	2,695 76	7,304 24	2,717 66		
Transportation of enlisted men, equipment and recruiting	1883	35,000 00	27,042 72	7,957 28	29,287 62		
Civil establishment, equipment and recruiting	1883	10,000 95	9,991 49	9 46	9,843 27		
Contingent, equipment and recruiting	1883	15,311 66	12,329 00	2,982 66	11,712 01		
Maintenance, yards and docks	1883	259,231 94	251,604 80	7,627 14	251,151 02		
Maintenance, yards and docks	1883 / 1884	64,000 00	63,999 38	62	63,991 36		
Contingent, yards and docks	1883	20,000 00	12,117 12	7,882 88	9,774 22		
Civil establishment, yards and docks	1883	20,770 54	20,768 04	2 50	20,710 17		
Naval Asylum, Philadelphia	1883	59,813 00	46,530 38	13,282 62	46,515 75		
Navy-yard, Brooklyn	1883	150,000 00	99,226 33	50,773 67	99,213 18		
Navy-yard, Washington, D. C	1883	27,800 00	19,860 00	7,940 00	19,433 98		
Navy-yard, Norfolk, Va	1883	5,000 00	4,998 31	1 69	4,998 31		
Navy-yard, Mare Island, Cal	1883	263,000 00	217,291 03	45,708 97	214,948 67		
Naval station and coaling depot, Port Royal, S. C		20,000 00		20,000 00			
Naval training station, Coaster's Harbor Island	1883	5,000 00	4,800 47	199 53	4,800 47		
Repairs and preservation at navy-yards	1883	161,000 00	144,646 91	16,353 09	144,634 66		
Medical Department, medicine and surgery	1883	40,000 00	32,024 48	7,975 52	35,283 46		
Repairs, medicine and surgery	1883	15,000 00	9,950 27	5,049 73	10,395 16		
Civil establishment, medicine and surgery	1883	21,963 07	21,239 10	723 97	19,752 89		
Contingent, medicine and surgery	1883	15,124 44	11,574 36	3,550 08	11,078 38		
Naval hospital fund	1883	30,000 00	29,992 38	7 62	32,643 13		
Naval hospital fund		192,411 26	49,257 23	143,154 03	54,896 37		
Naval Laboratory, Washington, D. C	1883	2,000 00	836 25	1,163 75	833 30		
Museum of hygiene	1883	7,500 00	5,271 97	2,228 03	5,206 06		
Provisions, Navy	1883	1,000,249 33	944,124 35	56,124 98	1,117,246 92	116,997 59	
Civil establishment, provisions and clothing	1883	6,800 82	6,205 01	595 81	6,052 64		
Contingent, provisions and clothing	1883	50,000 00	17,706 32	32,293 68	18,744 02		
Construction and repair	1883	1,750,085 00	1,640,267 04	109,817 96	1,639,290 27		
Civil establishment, construction and repair	1883	21,975 75	19,878 17	2,097 58	19,765 73		
Steam machinery	1883	1,200,136 00	1,083,073 68	117,062 32	1,083,222 66		
Machine for testing iron	1883	6,000 00	6,000 00		6,000 00		
Civil establishment, steam engineering	1883	10,979 73	10,402 01	577 72	10,351 01		
Contingent, steam engineering	1883	1,000 00	1,000 00		1,000 00		
Contingent, Navy	1882	16,392 82	16,179 69	213 13	11,839 68		
Pay, miscellaneous	1882	146,762 39	50,375 11	96,387 28	26,196 66		
Contingent, Marine Corps	1882	2,820 05	2,732 86	87 19	6,236 95	3,416 90	
Clothing, Marine Corps	1882	19,682 20	17,528 93	2,153 27	18,783 40		
Transportation and recruiting, Marine Corps	1882	3,023 48	2,430 96	592 52	2,140 72		
Forage for horses, Marine Corps	1882	4,346 04	2,501 76	1,844 28	2,373 43		
Provisions, Marine Corps	1882	14,584 74		14,584 74	1,321 77		

Military stores, Marine Corps	1882	936 61		936 61	236 47		
Repairs barracks, Marine Corps	1882	90		90	271 30		
Fuel, Marine Corps	1882	1,719 90		1,719 90	1,565 62		
Library, Naval Academy	1882				833 21		
Heating and lighting, Naval Academy	1882				131 25		
Miscellaneous, Naval Academy	1882	2 27		2 27	4 30		
Stationery, Naval Academy	1882	02		02	356 10		
Stores, Naval Academy	1882				162 16		
Chemistry, Naval Academy	1882	13 44		13 44	109 98		
Materials, Naval Academy	1882				250 81		
Repairs, Naval Academy	1882				2,056 99		
Preservation of cemeteries in foreign countries	1882	2,777 50	38 74	2,738 76	407 25		
Navigation and navigation supplies	1882	11,868 42	11,518 27	350 15	8,697 38		
Contingent, navigation	1882	2,035 63	1,744 91	290 72	370 00		
Civil establishment, navigation	1882	8 87	2 67	6 20	53 48		
Nautical Almanac	1882	3,222 07	3,136 42	85 65	3,237 68		
Naval Observatory	1882	876 97	603 50	273 47	2,067 48		
Hydrographic work	1882	7,376 97	4,467 26	2,909 71	5,388 56		
Ordnance and ordnance stores	1882	47,055 15	16,679 06	30,376 09	10,394 76		
Contingent, ordnance	1882	1,501 31	689 60	811 71	452 77		
Torpedo Corps	1882	11,657 35	3,352 47	8,304 88	2,263 57		
Civil establishment, ordnance	1882	91 67	82 62	9 05	138 77		
Equipment of vessels	1882	5,229 68	3,744 45	1,485 23	6,572 37	1,342 69	
Contingent, equipment and recruiting	1882	12,002 97	11,870 34	132 63	6,923 28		
Civil establishment, equipment and recruiting	1882	04		04	53 42		
Maintenance, yards and docks	1882	12,289 40	11,642 80	646 60	13,660 63		
Contingent, yards and docks	1882	4,394 42	4,391 21	3 21	4,321 30		
Civil establishment, yards and docks	1882	5 84		5 84	191 49		
Naval Asylum, Philadelphia	1882	12,066 39	11,289 78	776 61	11,305 00		
Navy-yard, Mare Island, Cal	1882	1,393 51	1,392 88	63	3,477 38		
Navy-yard, Pensacola, Fla	1882	33,730 41	18,589 11	15,141 30	19,235 64		
Repairs and preservation at navy-yards	1882	20,410 81	18,797 80	1,613 01	21,145 35		
Medical Department, medicine and surgery	1882	4,791 87	4,567 07	224 80	4,053 21		
Contingent, medicine and surgery	1882	2,972 09	2,306 41	665 68	2,482 93		
Civil establishment, medicine and surgery	1882	604 97	223 62	381 35	583 66		
Naval Laboratory, Washington, D. C	1882	124 99		124 99	768 08		
Naval hospital fund	1882	1,439 98	1,422 19	17 79	1,914 07		
Repairs, medicine and surgery	1882	8,161 55	7,972 53	189 02	7,380 82		
Provisions, Navy	1882	162,966 23	161,947 55	1,018 68	45,743 91		
Contingent, provisions and clothing	1882	27,543 63	3,523 95	24,019 68	3,143 94		
Civil establishment, provisions and clothing	1882	2 21		2 21	83 60		
Construction and repair	1882	96,232 83	45,142 42	51,090 41	23,951 15		
Civil establishment, construction and repair	1882	270 78		270 78	229 93		
Steam machinery	1882	224,698 36	216,766 45	7,931 91	206,674 46		
Civil establishment, steam engineering	1882	4 84	4 76	08	95 92		
Contingent, Marine Corps	1881	413 82	413 82		125 42		
Forage for horses, Marine Corps	1881	661 99	661 89		661 98		$0 01
Pay, miscellaneous	1881	94,539 57	8,369 30		16,671 54		86,170 27
Transportation and recruiting, Marine Corps	1881	248 45	248 45		212 45		
Hydrographic work	1881	2,722 32	1,204 00		1,203 10		1,518 32
Navigation and navigation supplies	1881	468 93	6 25		6 25		462 68
Contingent, navigation	1881	130 72	130 72		130 72		

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, &c.—Continued.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1883.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Navy-yard, Norfolk	1881	$1,022 34	$1,022 34		$1,724 00		
Navy-yard, New London	1881	1,659 56	1,632 00		1,759 30		$27 56
Navy-yard, Pensacola	1881	1,674 24	682 00		675 63		992 24
Torpedo Corps	1881	21,678 12	34 67		34 67		21,643 45
Contingent, medicine and surgery	1881	758 03	185 81		7 65		572 22
Provisions, Marine Corps	1881	20,079 90	1,504 55		1,504 55		18,575 35
Provisions, Navy	1881	88,694 00	31 50		31 50		88,662 50
Contingent, provisions and clothing	1881	22,544 89	9 30		9 30		22,535 59
Contingent, equipment and recruiting	1881	323 30	323 30		318 65		
Construction and repair	1881	34,118 89	24,235 97		24,230 27		9,882 92
Equipment of vessels	1881	591 86	591 86		591 86		
Pay, miscellaneous	1880				1,165 76		
Ordnance and ordnance stores	1881	2,654 32	2,542 47		29 55		111 85
Provisions, Navy	1880				112 50		
Contingent, ordnance	1881	87 85	87 85		83 27		
Pay, miscellaneous	1879	11,769 95	11,525 68	$244 27	11,260 11		
Pay, Navy, prior to July 1, 1880		20,787 03	19,378 96	1,408 07	19,378 96		
Pay, Marine Corps, prior to July 1, 1880		151 92	151 92		151 92		
Enlistment bounty to seamen, prior to July 1, 1880		689 36	682 73	6 63	649 39		
Bounty for destruction of enemy's vessels, prior to July 1, 1880		157 68	157 68		137 90		
Indemnity for lost clothing, prior to July 1, 1880		368 90	368 90		368 90		
Pay, miscellaneous, 1880, and prior years		11,892 16	2,246 69		1,945 51		9,645 47
Contingent, Marine Corps, 1880, and prior years		475 86	475 86		475 86		
Fuel, Marine Corps, 1880, and prior years		24 50	24 50		24 50		
Transportation and recruiting, 1880, and prior years		96 00	96 00		96 00		
Naval Observatory, 1880, and prior years		29 60	29 60		29 60		
Contingent, equipment and recruiting, 1880 and prior years		130 08	130 08		130 08		
Civil establishment, equipment and recruiting, 1880 and prior years		54 79	54 79		54 79		
Maintenance, yards and docks, 1880 and prior years		28 66	28 66		28 66		
Contingent, medicine and surgery, 1880 and prior years		147 19	147 19		147 19		
Provisions, Navy, 1880 and prior years		3 00	3 00		3 00		
Contingent, provisions and clothing, 1880 and prior years		362 51	362 51		362 51		
Steam machinery, 1880 and prior years		29	29		29		
Construction and repair, 1880 and prior years		44 40	44 40		108 63		
Pay, Navy, prior to July 1, 1879		41,061 37	40,986 86	74 51	40,955 99		
Pay, Marine Corps, prior to July 1, 1879		1,077 40	1,077 40		1,094 20		
Indemnity for lost clothing prior to July 1, 1879		940 83	940 83		940 83		
Enlistment bounty to seamen prior to July 1, 1879		3,527 79	3,518 95	8 84	3,452 79		
Gratuity to seamen prior to July 1, 1879		100 00	100 00		100 00		
Contingent, equipment and recruiting, 1879 and prior years		314 49	314 49		311 85		
Provisions, Navy, 1879 and prior years		1,083 47	1,083 47		1,083 47		
Pay, Navy, prior to July 1, 1878		821 17	451 51	369 66	451 51		

Enlistment bounty to seamen prior to July 1, 1878		133 34	33 34	100 00	33 34		
Contingent, Marine Corps, 1879 and prior years		31 00	31 00		31 00		
Maintenance, yards and docks, 1879 and prior years		33 00	33 00		33 00		
Construction and repair, 1879 and prior years		2 25	2 25		2 25		
Bounty for destruction of enemy's vessels prior to July 1, 1879		1,148 72	1,148 72		1,148 72		
Bounty for destruction of enemy's vessels prior to July 1, 1878					17 19		
Observation transit of Venus		84,480 00	67,939 71	16,540 29	61,653 99		
Charts of the Amazon and Madeira Rivers		5,418 74	2,491 63	2,927 11	2,495 00		
Charts of Pacific coast of Mexico		2,473 40	2,464 20	9 20	2,155 20		
Sale of small-arms		20,724 33	11,926 11	8,798 22	11,975 55		
Accrued mileage, Navy and Marine Corps		50,000 00	49,785 22	214 78	51,081 36		
Search for steamer Jeannette		20,315 58	2,043 87	18,271 71	2,043 87		
Extra pay to officers and men who served in the Mexican war		315 00	315 00		971 00		
Allowance for reduction of wages, eight-hour law, prior to July 1, 1879		63 91	63 91		63 91		
Destruction of bedding and clothing for sanitary reasons		1,519 65	246 06	1,273 59	144 20		
Gratuity to machinists		13,000 00	13,000 00		17,518 50		
Naval wharf, Key West, Fla		28,000 00	24,986 83	3,013 17	26,986 83		
New propeller, United States steamer Alarm		607 51		607 51	103 75		
Bounty for destruction of enemy's vessels					48 90		
Indemnity for lost clothing		1,620 00	1,620 00		1,200 00		
Double-turreted monitors		400,000 00	76,490 04	323,509 96	76,486 58		
Ordnance material, proceeds of sales		1,654 50	1,654 50		1,654 50		
Payment of Japanese award		140,000 00	88,475 56	51,524 44	80,978 64		
Payment to H. H. Nichols for engraving Bowditch Navigator		2,581 79	2,581 79		2,581 79		
Payment to Potomac Steamboat Company for damages by collision		19,957 15	18,350 86		18,350 86		1,606 29
Payment to Roger N. Stembel		6,556 85	6,556 85		6,556 85		
Payment to Isaac A. Sylvester for damages by collision		2,000 00	2,000 00		2,000 00		
Payment to owners of Norwegian bark Vassa		133 00	133 00		133 00		
Relief of David S. Booth		1,781 89	1,781 89		1,781 89		
Relief of officers and crew of United States steamer Rodgers		5,115 00	5,115 00		4,746 66		
Reward for services to officers and crew of United States steamer Rodgers		3,000 00	1,800 00	1,200 00	1,748 10		
Navy-yards Commission		2,500 00	1,270 00	1,230 00	1,270 00		
Testing Clark's deflective turrets		20,000 00	150 00	19,850 00	88 50		
Steel cruisers		1,300,000 00	8,006 00	1,291,994 00	1,396 85		
Removal and burial of remains of Lieut. Com. George W. De Long and companions		25,000 00		25,000 00	104 76		
Prize-money		558,311 51	1,403 08	556,908 43	3,233 09		
Marine barracks, Annapolis					1,227 87		
Clothing, Navy		556,879 13	212,293 23	344,585 90	200,365 02		
Small stores		149,452 58	22,402 64	127,049 94	24,315 54		
Total		22,028,906 85	15,545,040 96	6,221,459 17	15,724,506 52	$193,954 13	262,406 72

BALANCES of APPROPRIATIONS NOT DRAWN AGAINST during the fiscal year 1883.

Title of appropriation.	Year.	Amount appropriated.	Balance in hand June 30, 1883.
Pay professors and others, Naval Academy	1882	$2,779 55	$2,779 55
Marine Barracks, Washington, D. C	1882	9 29	9 29
Pay steam employés, Naval Academy	1882	431 40	431 40
Armory, Naval Academy	.....	07	07
Navy-yard, Portsmouth, N. H	1882	07	07
Navy-yard, Norfolk, Va	1882	1 00	1 00
Headstones naval cemetery, Philadelphia	1882	356 50	356 50
Payment to T. C. Basshor, for ships' knees	.....	9,734 71	9,734 71
Payment to officers and crew Kearsarge for the destruction of the Alabama	.....	1,639 30	1,639 30
Act for the relief of children of Otway H. Berryman and others	.....	12,367 84	12,367 84
Preservation of the Chevalier de Ternay monument	.....	800 00	800 00
Indemnity for lost clothing prior to July 1, 1876	.....	120 00	120 00
Indemnity for lost clothing prior to July 1, 1878	.....	40 00	40 00
Indemnity for lost clothing prior to July 1, 1877	.....	118 00	118 00
Bounty for destruction of enemy's vessels prior to July 1, 1877	.....	49 20	49 20
Enlistment bounty to seamen prior to July 1, 1877	.....	33 35	33 35
Bureau Steam Engineering, act June 14, 1878	.....	21,731 68	21,731 68
Bureau Construction and Repair, act June 14, 1878	.....	58,291 39	58,291 39
Naval station and coaling depot, Isthmus of Panama	.....	200,000 00	200,000 00
Navy-yard, Boston, rope-walk	1881 1882	21 86	21 86
Construction and repair	1881 1882	78	78
Steam machinery	1881 1882	1,212 16	1,212 16
Expenses in connection with Arctic exploring expedition	.....	12,504 64	12,504 64
Tuition of two naval cadets, Royal Naval College, Greenwich	.....	900 00	900 00
Site for naval station and coaling depot, Port Royal, S. C	.....	5,000 00	5,000 00
Payment to captain and owners of North Star for rescue of crew of United States steamer Rodgers	.....	20,000 00	20,000 00
Machinery double-turreted monitors	.....	1,000,000 00	1,000,000 00
Pay of Marine Corps prior to July 1, 1878	.....	66 72	66 72
Total	.....	1,348,209 51	1,348,209 51

STATEMENT of INTEREST ACCOUNT of NAVY PENSION FUND.

Date.	No. of requisition.		Amount.	Date.	No. of requisition.		Amount.
1882.				1882.			
Oct. 3	1269	To transfer to Navy pensions	$59,813	July 1	.....	By balance	$210,000
				Sept. 25	4121	By deposit	420,000
3	1270	To transfer to Navy pensions	570,187				
			630,000				630,000

EXCHANGE.

Bills of exchange were sold by the pay officers of the Department of the Navy during the year to the amount of $1,850,675.47. Of this sum $1,489,606.37 was drawn on Messrs. Seligman Brothers, London, and $361,069.10 on the Secretary of the Navy. The following tables show these transactions in detail:

DRAFTS DRAWN on SELIGMAN BROTHERS, NAVY AGENTS, LONDON, ENGLAND, for the fiscal year ending June 30, 1883.

	Amount.	Amount.	Amount received.	Loss.	Gain.
	£ s. d.				
Alexandria, Egypt	7,000 0 0	$34,065 50	$34,069 35	$57 91	$61 76
Auckland, New Zealand	1,300 0 0	6,326 45	6,326 45	.....	.....
Bahia, Brazil	100 0 0	486 65	468 44	18 21	.....
Barbadoes, West Indies	1,000 0 0	4,866 50	4,850 08	16 42	.....
Bombay, India	2,000 0 0	9,733 00	9,516 78	216 22	.....
Callao, Peru	1,055 13 0	5,137 32	5,034 58	102 74	.....
Cape Town, South Africa	6,050 0 0	29,442 33	29,532 75	13 39	103 81
Conception, Chili	1,000 0 0	4,866 50	4,731 84	134 66	.....
Corunna, Spain	400 0 0	1,946 60	1,946 60	.....	.....
Fayal, Azores	300 0 0	1,459 95	1,459 95	.....	.....
Freetown, Sierra Leone	1,000 0 0	4,866 50	4,817 84	48 66	.....
Funchal, Madeira	2,000 0 0	9,733 00	9,797 50	.....	64 50
Genoa, Italy	3,000 0 0	14,599 50	14,515 53	83 97	.....
Gibraltar, Spain	13,449 0 0	65,449 56	65,421 11	48 03	19 58
Havre, France	9,600 0 0	46,718 40	46,682 84	35 56	.....
Hong-Hong, China	28,000 0 0	136,262 00	134,589 00	1,673 00	.....
Kingston, Jamaica	3,000 0 0	14,599 50	14,487 00	112 50	.....
Kobe, Japan	6,200 0 0	30,172 30	29,589 32	582 98	.....
Lima, Peru	4,008 12 3	19,507 92	18,981 53	526 39	.....
Lisbon, Portugal	16,400 0 0	79,810 60	80,557 18	.....	746 58
London, England	15,625 4 2	76,040 08	76,040 08	.....	.....
Montevideo, Uruguay	52,420 0 0	255,101 93	253,343 07	1,833 38	74 52
Nagasaki, Japan	7,200 0 0	35,038 80	34,264 54	774 26	.....
Naples, Italy	5,000 0 0	24,332 50	24,173 25	159 25	.....
Nice, France	24,000 0 0	116,796 00	116,303 08	493 88	96
Palermo, Sicily	3,000 0 0	14,599 50	14,480 79	118 71	.....
Paris, France	6,000 0 0	29,199 00	29,125 64	77 70	4 34
Port Elizabeth, Cape Colony	2,000 0 0	9,733 00	9,757 73	.....	24 73
Port Said, Egypt	1,000 0 0	4,866 50	4,854 33	12 17	.....
Punta Arenas, Chili	1,000 0 0	4,866 50	4,866 50	.....	.....
Rio de Janeiro, Brazil	13,280 11 11	64,630 02	64,119 44	510 58	.....
Shanghai, China	7,600 0 0	36,985 40	36,604 58	420 27	39 45
Simon's Town, South Africa	500 0 0	2,433 25	2,433 25	.....	.....
Singapore	2,000 0 0	9,733 00	9,559 76	173 24	.....
Southampton, England	3,000 0 0	14,599 50	14,581 26	18 24	.....
Saint Vincent, Cape Verde Islands	256 10 0	1,248 25	1,248 25	.....	.....
Tahiti, Society Islands	500 0 0	2,433 25	2,433 25	.....	.....
Teneriffe, Canary Islands	256 12 0	1,248 74	1,248 74	.....	.....
Tientsin, China	1,000 0 0	4,866 50	4,770 65	95 85	.....
Trieste, Austria	5,391 0 0	26,235 30	26,076 05	159 25	.....
Valletta, Malta	1,500 0 0	7,299 75	7,299 75	.....	.....
Valparaiso, Chili	15,700 16 4	76,408 02	76,133 40	560 62	286 00
Yokohama, Japan	31,000 0 0	150,861 50	146,033 06	4,828 44	.....
Total	306,093 19 8	1,489,606 37	1,477,126 12	13,906 48	1,426 23

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DRAFTS DRAWN on the SECRETARY of the NAVY for the fiscal year ending June 30, 1883.*

	Amount.	Amount received.	Loss.	Gain.
Acapulco, Mexico	$10,271 00	$10,271 00	.....	.....
Aspinwall, United States of Colombia	9,999 20	9,954 20	$45 00	.....
Beaufort, South Carolina	15,200 00	15,158 20	41 80	.....
Bermuda	2,910 00	2,919 90	.....	$9 90
Callao, Peru	46,000 00	45,220 00	780 00	.....
Havana, Cuba	1,000 00	1,000 00	.....	.....
Honolulu, Hawaiian Islands	101,000 00	100,239 70	865 30	105 00
Iquique, Peru	1,824 94	1,824 94	.....	.....
Lima, Peru	47,628 87	46,908 87	720 00	.....
Panama, United States of Colombia	31,270 48	30,750 48	520 00	.....
Santa Anna, Curaçoa, West Indies	5,000 00	5,000 00	.....	.....
St. Thomas, West Indies	7,500 00	7,500 00	.....	.....
Tahiti, Society Islands	2,500 00	2,500 00	.....	.....
Tientsin, China	5,000 00	4,912 50	87 50	.....
Valparaiso, Chili	33,964 61	33,444 61	520 00	.....
Victoria, British Columbia	40,000 00	39,821 25	178 75	.....
Total	361,069 10	357,425 65	3,758 35	114 90

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TOTAL EXCHANGE, 1883.

	Amount.	Amount received.	Loss.	Gain.
London	$1,489,606 37	$1,477,126 12	$13,906 48	$1,426 23
United States	361,069 10	357,425 65	3,758 35	114 90
	1,850,675 47	1,834,551 77	17,664 83	1,541 13
Loss per change in value of Mexican dollar and Japan yen by United States Treasury circular	30,632 37	30,229 53	402 84	.....

EXCHANGE SOLD in 1883, 1882, 1881, *and* 1880.

Drawn on—	Year.	Amount.	Loss.	Gain.
United States	1883	$361,069 10	$3,758 35	$114 90
London	1883	1,489,606 37	13,906 48	1,426 23
Total	.....	1,850,675 47	17,664 83	1,541 13
United States	1882	412,586 04	4,679 28	9 60
London	1882	1,355,137 71	20,014 90	286 12
Total	.....	1,767,723 75	24,694 18	295 72
United States	1881	78,044 30	1,531 38	102 50
London	1881	1,767,333 09	26,268 00	891 97
Total	.....	1,845,377 39	27,799 38	994 47
United States	1880	188,590 91	614 05	328 84
London	1880	1,746,887 39	27,475 15	1,130 79
Total	.....	1,935,478 30	28,089 20	1,459 63

ACCOUNT WITH SELIGMAN BROTHERS.

A commission of 1 per cent. is paid to Seligman Brothers, London, for disbursements made by them. Their commissions for the year amounted to $15,943.11. They pay 4 per cent. interest on daily balances remaining on deposit with them and receive 5 per cent. interest on advances they make. The interest paid by them during the year was $2,884.20, and that received $3,037.49, making a net loss to the Department of $153.29. Money is transferred to London from New York by means of

* A detailed statement of these drafts appears in the pamphlet copy of the Auditor's report.

sixty-day bills. Exchange was favorable during the greater part of the year, and the net gain from this source was $10,050.53.

In this connection I renew the suggestion which I have before made, that the work of the London fiscal agents could be equally well done by one of the Navy Department's own disbursing officers, with little if any addition to present expense, and resulting in the saving of the commission now paid to those agents—a commission which, if continued, ought to be reduced at least one-half.

The following tables exhibit a summary of work performed in the different divisions of the office:

BOOKKEEPER'S DIVISION.

SUMMARY of REQUISITIONS, ACCOUNTS, LETTERS, &c., for the year ending June 30, 1883.

Date.	Number of pay requisitions.	Amount of pay requisitions.	Number of repay requisitions.	Amount of repay requisitions.	Letters received.	Letters written.	Accounts journalized, entered, and balanced.	Ledger extracts for settlement.	Answers to inquiries for accounts on ledgers.	Accounts received.	Accounts settled.	Monthly returns of receipts and expenditures.
1882.												
July	180	$1,740,815 52	26	$48,479 33	224	293	74	185	129	..	..	84
August	226	1,398,129 03	21	12,408 91	171	362	158	461	111	..	..	83
September	199	1,360,211 45	24	574,459 51	168	316	52	245	155	1	1	78
October	187	2,414,483 95	28	244,146 85	179	316	115	31	224	..	..	80
November	189	2,141,039 01	28	797,633 94	157	333	180	37	201	..	..	83
December	185	2,786,865 69	17	1,284,661 79	165	295	82	29	164	..	..	89
1883.												
January	198	1,061,342 89	29	91,771 76	162	301	22	28	85	..	..	83
February	187	2,340,035 99	50	1,037,549 78	163	268	28	39	94	..	..	65
March	215	2,007,320 75	17	320,385 22	170	338	48	63	173	..	..	101
April	202	1,080,979 01	19	63,999 55	157	275	133	37	201	..	..	61
May	200	2,200,940 93	52	998,391 40	174	290	37	36	134	4	4	88
June	190	1,915,858 32	38	847,413 14	150	269	129	46	125	3	3	71
Total	2,358	22,448,022 54	349	6,321,301 18	2,040	3,656	1,058	1,237	1,796	8	8	966

PAYMASTERS' AND MARINE ACCOUNTS DIVISION.

STATEMENT of WORK PERFORMED for the fiscal year ending June 30, 1883.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Cash vouchers.	Cash disbursements.
1882.						
July	39	37	155	102	516	$601,590 73
August	53	44	147	118	1,434	1,426,360 58
September	12	21	84	104	770	1,119,349 77
October	25	37	147	116	1,018	670,596 87
November	50	38	150	147	484	734,292 84
December	25	30	145	153	619	1,041,548 51
1883.						
January	18	35	148	121	1,342	1,082,522 80
February	47	36	159	143	676	1,494,221 36
March	26	39	153	167	1,137	579,421 36
April	20	32	153	160	669	1,273,502 85
May	48	35	152	154	987	854,946 60
June	26	35	126	153	1,007	1,451,909 82
Total	389	419	1,719	1,638	10,659	12,330,264 09

Accounts on hand July 1, 1882 66
Accounts on hand June 30, 1883 36

PURCHASING PAYMASTERS' AND ALLOTMENT ACCOUNTS DIVISION

STATEMENT of the WORK PERFORMED for the fiscal year ending June 30, 1883.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1882.					
July	10	23	260	222	$722,317 14
August	129	40	206	217	377,698 88
September	5	33	164	164	868,699 39
October	9	57	190	182	228,741 56
November	21	43	236	213	510,290 72
December	32	70	283	274	213,774 69
1883.					
January	72	73	259	262	568,716 09
February	60	41	214	193	478,199 14
March	41	19	238	161	52,941 32
April	23	12	221	208	630,067 12
May	14	24	210	209	102,419 30
June	20	20	267	233	931,056 61
Total	436	455	2,748	2,538	5,684,921 96

Allotment accounts.

Date.	Allotments registered.	Allotments discontinued.	Date.	Allotments registered.	Allotments discontinued.
1882.			1883.		
July	63	96	January	105	114
August	178	107	February	129	107
September	95	70	March	55	79
October	67	69	April	54	91
November	104	83	May	27	78
December	133	133	June	98	102
			Total	1,108	1,129

Amounts paid for allotments at Navy Pay Offices during the year 1882.

New York	$152,708 00
Washington, D. C	99,559 50
Boston	85,971 50
Philadelphia	79,122 00
Baltimore	41,299 00
San Francisco	35,259 00
Norfolk	31,134 00
Total	525,053 00

Accounts remaining on hand June 30, 1882	193
Accounts remaining on hand June 30, 1883	174
Number of vouchers examined	33,635

NAVY PENSION ACCOUNTS DIVISION.

STATEMENT of the WORK PERFORMED for the fiscal year ending June 30, 1883.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1882.					
July	93	85	66	51	.....
August	23	23	83	46	$106,446 32
September	60	65	54	56	85,633 74
October	18	8	50	87	199 50
November	27	32	57	50	70,002 83
December	24	22	88	54	114,854 33
1883.					
January	10	14	130	51	6,692 58
February	22	25	106	76	32,221 61
March	28	25	111	129	39,861 41
April	10	16	140	159	63,236 76
May	13	8	133	134	3,886 34
June	13	17	115	129	96,385 81
Total	341	340	1,133	1,022	619,421 23

Number of accounts on hand June 30, 1882	25
Number of accounts on hand June 30, 1883	26
Vouchers examined	9,990

The sum of $1,531.23, included in the forgoing expenditure for the month of August, 1882, was the entire amount paid for Navy arrears of pension during the fiscal year ending June 30, 1883, under acts January 25 and March 4, 1879.

Of the above settled accounts, forty, amounting to $1,738.07, were allowed under section 4718 Revised Statutes, reimbursing those who paid the expenses of deceased pensioners during their last illness and burial.

NUMBER of NAVAL PENSIONERS and the AMOUNT DISBURSED during the fiscal year ending June 30, 1883.

Pension agencies.	Number of Navy invalid pensioners.	Number of Navywidow pensioners.	Number of dependent relations.	Number of minors.	Total.	Disbursement for the year ending June 30, 1883.
BOSTON, MASS. (Concord, N. H., Augusta, Me.)	715	485	206	24	1,430	$205,131 71
CHICAGO, ILL. (Detroit, Mich., Columbus, Ohio, Milwaukee, Wis., Louisville, Ky., Topeka, Kans.)	243	123	15	8	389	92,061 15
NEW YORK CITY, N. Y.	539	322	85	14	960	130,318 36
PHILADELPHIA, PA. (Pittsburgh, Pa.)	475	415	75	12	977	115,267 00
SAN FRANCISCO, CAL.	71	33	.....	4	108	12,410 07
WASHINGTON, D. C. (Knoxville, Tenn.)	515	526	95	22	1,158	177,249 17
Total	2,558	1,904	476	84	5,022	732,437 46

By Executive order, dated December 4, 1882, the consolidation of the above named agencies with the agencies located in Boston, Chicago, New York City, Philadelphia, San Francisco, and Washington was consummated, and all the Navy pensioners at present are paid at the above agencies.

In addition to the foregoing the names of pensioners have been transcribed from the abstracts of payments to Navy pensioners at the New

York agency, from 1876 to 1883, into books prepared for the purpose, in order to preserve the records for reference. Also much time and labor are required in furnishing the Pension Office the necessary information or status of pensioners applying for increase pension.

BOUNTY, ARREARS OF PAY, AND GENERAL CLAIMS DIVISION.

STATEMENT of the WORK PERFORMED for the fiscal year ending June 30, 1883.

Date.	Claims.			Amount involved.	Letters.		Number of reports on application for—		
	Received.	Settled.	Rejected.		Received.	Written.	Pensions.	Bounty land.	Admission to naval asylum.
1882.									
July	211	106	12	$20,271 09	675	612	175	.....	.....
August	150	121	8	24,487 91	605	798	152	.....	1
September	124	128	2	19,341 99	550	681	145	.....	.....
October	138	177	28	29,252 36	579	636	132	.....	.....
November	120	131	20	23,003 65	568	550	121	.....	.....
December	85	152	14	26,933 47	587	545	109	.....	.....
1883.									
January	168	74	50	18,435 73	607	570	187	.....	.....
February	176	74	80	18,586 33	603	577	162	.....	1
March	241	109	52	10,790 71	903	782	227	.....	.....
April	212	129	54	11,716 02	740	642	221	.....	2
May	228	109	51	11,074 42	739	674	223	.....	3
June	387	92	41	9,973 11	907	581	101	.....	.....
Total	2,240	1,402	412	223,866 79	8,063	7,648	1,955	.....	7

Claims remaining on hand June 30, 1882 616
Claims remaining on hand June 30, 1883 1,042

Of the total amount involved in the claims settled, the sum of $12,217.59 was allowed to officers of the Navy and Marine Corps, under the decision of the United States Supreme Court in the case of Commodore Temple, as the difference between actual expenses and mileage for travel out of the United States; $22,632.10 to officers of the Marine Corps, under the decision of the Supreme Court in the case of Captain Tyler as "longevity pay"; $18,691.84 to officers of the Navy, under the acts of August 5, 1882, as longevity pay; and $15,300 to machinists honorably discharged from the Navy, as the gratuity authorized by the act of June 16, 1880. Of the $18,691.84, paid under act of August 5, 1882, as longevity pay, the sum of $6,384.15 was appropriated by Congress at the last session. The act of March 3, 1883, included the provisions on this subject in the act of August 5, 1882, and added some additional words, which, if the provision were held to be retroactive, would very much enlarge its scope and require several hundred thousand dollars to satisfy claims already filed. Before any settlements were made under the act of March 3, 1883, the matter was presented by the Secretary of the Treasury to the Attorney-General with the inquiry whether under either of said acts the party was entitled to additional pay for services rendered prior to their enactment. The Attorney-General, in an elaborate opinion given on the 22d of June, 1883, decided that neither of these acts is retroactive. Since the date of that opinion no money has been paid contrary thereto.

A STATUTE OF LIMITATION.

The filing of a large number of claims for mileage arising in travel performed abroad by officers of the Navy, from 1835 to 1874, presents,

in my opinion, strong evidence of the propriety of some limitation being placed by law upon the prosecution of such stale demands.

The cases referred to arise under a law of 1835; it was construed by the Attorney-General, the Secretary of the Navy, and the accounting officers, and acquiesced in by the officers interested, until the law was repealed by new legislation in 1874, although the Court of Claims—established in 1855—was open to them had they desired to contest the construction placed upon the law by the executive branch of the Government.

Now, nearly ten years since the repeal of the law, upon a decision of the Supreme Court upon the construction of a law of 1876, somewhat similar to that of 1835, a mass of claims arising between 1835 and 1874 are presented and urged. A case under the act of 1835 is now before the Supreme Court, and should judgment be given against the Government a large sum will be required to meet claims revived after years of acquiescence, some of them nearly fifty years old. This statement of facts shows very clearly the necessity of some limitation, or every act since the foundation of the Government may be opened to a new construction by decisions of the Supreme Court, rendered upon that which the claimants, or their attorneys, conceive to be similar conditions. The policy of law would seem in favor of some statute of repose, or never-ending new litigations may arise upon acts long obsolete. For these reasons I submit that some limitation upon the recognition of old claims by the accounting officers be authorized by law.

PRIZE-MONEY, RECORD, AND FILES DIVISION.

STATEMENT of the WORK PERFORMED for the fiscal year ending June 30, 1883.

Date.	Letters—		Claims—			Amount of prize-money paid.	Records.			
	Received.	Written.	Received.	Settled.	Rejected.		Letters keyed in.	Letters keyed out.	Letters recorded.	Letters indexed.
1882.										
July	115	139	14	6	6	$142 47	1,495	1,419	1,463	3,535
August	144	180	23	8	12	616 39	1,356	1,721	1,236	1,650
September	119	141	15	7	6	359 22	1,139	1,462	990	990
October	111	132	18	3	15	19 96	1,256	1,469	2,040	2,929
November	79	100	21	10	11	288 19	1,247	1,393	1,850	3,572
December	101	102	7	2	5	58 96	1,369	1,423	1,904	2,884
1883.										
January	124	155	11	6	5	96 07	1,430	1,460	2,153	4,384
February	134	139	10	4	4	330 34	1,379	1,396	1,162	2,032
March	215	232	44	43	8	34,115 76	1,790	1,809	1,736	2,563
April	159	254	42	31	11	19,939 80	1,570	1,698	2,419	2,814
May	149	144	14	12	2	13,567 77	1,557	1,605	2,180	2,513
June	156	172	25	17	8	29,615 21	1,721	1,537	2,109	3,166
Total	1,606	1,890	244	149	93	99,150 14	17,309	18,392	21,242	33,032

This division is charged also with the preparation of all reports and tabular statements called for by Congress and the Secretary of the Treasury; the preservation and care of the files; keeping a record of appointments, resignations, removals, and absences; the care and issuing of stationery used in the office, and the payment of salaries to employés.

JAPANESE INDEMNITY AND NEW ORLEANS PRIZE-MONEY.

The act of February 22, 1883, known as the "Japanese indemnity act," making an award in the nature of prize-money to the officers and crews of the U. S. ships Wyoming and Takiang, for services in 1863 and 1864, has given rise to a class of claims for settlement in this division requiring more than ordinary care. Of the $140,000 awarded $95,519.07 has been paid to 75 claimants of the 172 who are entitled to share.

The time that has elapsed since the service was rendered adds much to the difficulty of settlement. The seamen are many of them dead, and their families or relatives in ignorance that anything is due them; and, in cases where claims have been made, the required evidence of identity, marriage, birth, or death, is difficult of access, or entirely out of the power of the claimants to produce, since the majority of the applications are from persons of slight education and careless habits. These causes make it frequently difficult to decide in conflicting cases, and largely increases the opportunities for fraudulent representations and claims, every case demanding the closest scrutiny.

The above remarks as to the difficulty of settlement due to lapse of time apply forcibly to the case of the New Orleans award. The action was fought in April, 1862, the award was made in 1873; two installments were distributed in 1874 and 1875, but a third installment of $143,644.47 remains due to the captors; and in this case absolute injustice is added to the inconvenience and expense placed upon the claimants by delay. The award was made in 1873 by the Supreme Court of the District of Columbia, and affirmed by the Supreme Court of the United States May 3, 1875; thus it became a *debt* due by the United States. If Congress does not soon make the necessary appropriation, very few of the men who forced the passage of Forts Jackson and Philip will be alive to enjoy their due; many widows will suffer and *are* suffering for want of that which is theirs *by law*.

In conclusion I have to report that the work of the Bureau for the year has been well and promptly done. I have been greatly aided by the ability and experience of the Deputy Auditor, Mr. B. P. Davis, and the chiefs of divisions, and the faithfulness and efficiency of clerks and employés generally.

Respectfully submitted.

CHAS. BEARDSLEY,
Auditor.

Hon. CHARLES J. FOLGER.
Secretary of the Treasury.

REPORT OF THE FIFTH AUDITOR.

REPORT

OF

THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, October 28, 1883.

SIR: I have the honor to submit herewith the annual report of this office for the fiscal year ending June 30, 1883, accompanied by an appendix of tabular statements, as follows:

Table A, giving the names of diplomatic officers, including ministers, chargés d' affaires, secretaries, and interpreters, with salaries, contingent expenses, and passport fees.

Tables B and C, showing the salaries of consuls and their compensation from agencies; salaries for instruction, transit, and while awaiting exequatur; fees collected, contingent expenses, loss by exchange, and allowance for clerks at the several consulates.

Table D, showing the fees collected at unsalaried consulates and the compensation of consuls; also, rent, clerk hire, and contingent expenses.

Table E, giving the names of consular clerks, with their salaries and location.

Table F, showing the expenses for rent of prisons and wages of prison keepers at consulates in China, Japan, Siam, and Turkey; also, salaries of marshals and interpreters.

Table G, showing the number of seamen afforded relief at the various consulates, with the amount expended and the extra and arrears of wages collected.

Table H, showing the number of seamen sent to the United States, with the amount paid at the Treasury for their passage.

Table I, showing the character and amount of the fees and charges collected at each consulate, inclusive of agencies.

Table K, showing the internal-revenue assessments and the amount of cash deposited by districts and States.

Table L, showing the salaries of collectors of internal revenue, with the amounts paid deputies, clerks, storekeepers, gaugers, and for incidental expenses.

The clerical force of the Bureau consists of three chiefs of divisions, four clerks of class 4, five of class 3, four of class 2, six of class 1, two at $1,000 each, and four at $900 each.

During the year 11,457 accounts have been adjusted, 236,081 vouchers examined, 7,168 reports copied, 6,753 letters written, 26,884 coupon books counted, and 26,815 coupon books scheduled. The amounts involved in the accounts adjusted aggregate $894,138,353.17.

DIPLOMATIC AND CONSULAR DIVISION.

In this division the expenses of the diplomatic and consular service of the United States are adjusted, including salaries and contingent expenses, relief and passage of American seamen, estates of American citizens and seamen dying abroad, awards of commissions, expenses of international exhibitions, &c.

Diplomatic service.—The accounts of ministers and other officials in this service, so far as they have been presented for settlement (Table A), show $291,304.57 paid for salaries of ministers and chargé d'affaires, $30,703.83 for salaries of secretaries, interpreters, and clerks of legations, $60,460.96 for contingent expenses, and $1,602.83 for loss by exchange, aggregating $384,072.19. Passport fees were collected amounting to $3,516.17. In the absence of a minister the secretary of legation becomes *ex officio* chargé d'affaires and receives salary as such. This accounts for the repetition of names in the tabular statement. It will be noted also that in a few cases the amount paid for salary exceeds the amount appropriated. This occurs whenever an official remains in office while his successor is paid salary for instructions and transit.

Consular service.—Consulates-general, consulates, and commercial agencies are divided by statute into three classes, as follows: (1) Those embraced in a schedule known as Schedule B, the incumbents of which receive a fixed salary and are not allowed to engage in private business. (2) Those embraced in a schedule known as Schedule C, the incumbents of which receive a fixed salary and are allowed to engage in business. (3) All other consulates, the incumbents of which are compensated by the fees collected in their offices and are allowed to transact business. In tabulating consular accounts for fees, salaries, and other expenditures (Tables B, C, and D) this classification has been observed.

During the year accounts have been adjusted showing that official fees were received and expenses paid as follows:

Fees for official services		$914,839 74
Consular salaries	$413,606 22	
Loss by exchange	3,554 31	
Compensation from fees	210,332 57	
Rent, clerk hire, &c. (sec. 1732 R. S.)	9,475 74	
Contingent expenses	132,699 89	
Allowance for clerks	64,991 27	
Rent of prison, wages of keepers, &c., China	7,913 46	
Rent of prison, wages of keepers, &c., Japan	3,181 60	
Rent of prisons, wages of keepers, &c., Siam and Turkey	1,279 62	
Salaries of interpreters in China, Japan, and Siam	13,946 02	
Salaries of marshals for consular courts	6,350 00	
Expenses for interpreters, guards, &c., in Turkish dominions	2,957 90	
		870,290 60
Excess of receipts over expenditures		44,549 14

In the amount given for consular salaries are included the salaries of consular officers not citizens of the United States, aggregating $953.72, covered by a separate appropriation, and also the salaries of consular officers for instructions, transit, and while awaiting exequatur, amounting to $11,920.46.

Consular fees.—The receipts from consular fees have increased year by year from $624,265.99 in the fiscal year 1877 to $826,545.76 in 1880, and to $843,066.36 in 1881. The last report gave the fees for 1882 at $889,840.55, but several accounts then unadjusted have increased this to $917,331.30, as shown in Tables B, C, and D. For the fiscal year just closed the fees adjusted aggregate $914,839.74. This amount will be increased by a few returns not yet received, so that the receipts for 1883 will equal if not slightly exceed those for 1882.

Consulates from which returns are incomplete are properly marked in the tables.

For the purpose of comparison, fees collected at the various consulates and their agencies are given in Tables B, C, and D for the fiscal years 1882 and 1883. It will be noted that while the fees aggregate about the same for the two years, most of the consulates show some increase or diminution of receipts. In some cases these differences are quite noticeable. Among the consulates-general there is a decrease of $2,400 at Berlin, $3,000 at London, $2,000 at Montreal, and $700 at Shanghai. The noticeable gains are at Havana $1,300 and Calcutta $900. Several consulates in Schedule B present similar changes. At Liverpool the receipts are $2,700 less, at Lyons $2,200, at Toronto $1,300, at Prague $1,000, at Belfast $2,000, and at Hamburg $1,500; while the receipts at Bradford have increased $1,300, at Barmen $2,100, at Palermo $3,200, and at Tunstall $3,300. Lurgan, an agency of Belfast, established in June, 1882, reports $1,625, which nearly covers the decrease of fees at Belfast, and probably explains the loss, the business going to the agency instead of to the consulate. The returns from Altona, amounting to $1,251, may also account in part for the decrease of fees at Hamburg, of which it is an agency, being established in January, 1882. Perhaps the most conspicuous gain is at Garita Gonzalez, an agency of Nuevo Laredo. It was established in January, 1882, and for the six months ending June 30 returned fees to the amount of $217.50. This year the returns aggregate $1,949, while the consulate reports $1,199.50 as against $1,527 last year.

In this connection I desire to call attention to Table I, showing the sources from which consular fees are derived. It will be observed that the total consular charges on American shipping amount to $135,499.96, as against $129,906.18 reported last year. The following totals are given:

VESSELS' FEES AND CHARGES.

Shipping and discharging crews	$15,564 55	
Receiving and delivering ships' papers	29,432 23	
Bills of health, clearances, and other fees	51,212 66	
Extra wages	39,290 52	
Total from vessels		$135,499 96

MISCELLANEOUS FEES.

Invoices	$752,760 04	
Other fees	65,870 26	
		818,630 30
Total		954,130 26

Extra wages are included in this last amount which accounts for its being larger than the total given elsewhere of official fees collected.

Relief of seamen.—During the year, 1,042 seamen were relieved at an average cost of about $25 each, and 384 sent to the United States on certificates payable at the Treasury at an additional cost of $14 each.

Last year 1,380 were relieved at a cost of $22.50 each, and 704 sent home at $12.50 each. Accounts were adjusted as follows:

Extra wages collected	$39,290 52	
Arrears of wages collected	17,093 05	
		$56,383 57
Extra and arrears of wages refunded to seamen		24,317 75
		32,065 82
Board and lodging	8,003 36	
Clothing	4,600 53	
Passage certificates paid at Treasury	5,374 00	
Other expenses, including medical aid	13,599 08	
		31,576 97
Excess of wages not refunded over relief		488 85

To the amount paid for relief should be added $1,500 or thereabouts, to cover accounts not yet received and adjusted. But in arriving at the exact amount of relief, the expense covered by arrears of wages should be deducted from the total amount afforded, for seamen cannot be regarded *destitute* who have arrears of wages. During the year such expense amounted to about $3,000, showing that the relief afforded seamen who were actually destitute was less than $30,000. Of this amount one of the largest items was for medical aid, an expense which might be materially reduced if seamen were subjected to a physical examination preliminary to shipment.

Of those to whom relief was granted, 491, or nearly one-half, had suffered shipwreck. This class of seamen become the special wards of the Government, and ample provision is made for their care without regard to nationality or to their character as American seamen. It is gratifying to know that the greater part of the relief afforded this year went to that unfortunate class.

It is to the credit of the consular service also that of those relieved only 82 were "deserters," or about one-half the number aided in 1882. Of the 128 seamen relieved at Santiago, Cape Verde Islands, and Fayal, Azores, during that year, 97 were deserters. This year 9 were relieved at Victoria, Vancouver's Island, being the highest number of deserters aided at any consulate except at Fayal, the accounts of which are not yet adjusted. Six were relieved at Santiago, Cape Verde Islands, and at Port Louis, Cape Town, Marseilles, and Hull, five each. Of the 88 consulates granting relief, only 31 afforded aid to this class.

Since the passage of the laws respecting relief, the conditions have materially changed. In earlier days the men who manned American vessels represented the homes of the New England and seaboard States. "The controlling object of the statutes," says the Consular Regulations, Par. 234, "was the preservation and protection of a body of seamen, citizen of the United States, who should be available for the merchant marine, and whom consular officers should have the means of maintaining and returning to the United States on their discharge abroad." It is well understood, however, that the great body of seamen now manning American vessels belong to a different class.

Writing of this subject, United States Consular Agent Comsett, of Desterro, South Brazil, says (Consular Reports No. 26):

> And it is also true that the American sailor, of whom tradition has taught Americans to be proud, is gradually disappearing from actual existence.

Mr. H. C. Marston, United States consul at Malaga, writing of the same subject, says (Consular Reports No. 10):

American seamen, like American ships, are a thing of the past. Even among the crews of American vessels you will find nine-tenths are composed of foreign subjects, and in many cases many of them are men who never saw America and have no feeling in common with her interests.

Mr. John S. Mosby, United States consul at Hong-Kong (No. 157), writes:

An American sailor is certainly now a *rara avis in terris.* At least nine-tenths of the sailors I discharge are foreigners who sail indifferently under the flags of every nationality, * * * always ready to go on the first ship that offers a chance as soon as they have had a spree on shore.

Mr. Packard, the United States consul at Liverpool (No. 168), says:

During the calendar year of 1881 there arrived at this port from the United States 159 American ships, the crews numbering, exclusive of the masters, 3,088. Of this number 1,197 were reported on the articles as citizens of the United States, and 1,891 were reported as subjects of the various foreign countries. These crews are accounted for as follows: 1,886 deserted at this port, 159 were discharged with extra wages, 21 died, 22 detained or imprisoned by the authorities, and 1,000 continued the voyage. The number of seamen deserting, it will be observed, corresponds nearly with the number of foreigners comprised in the crews of the 159 American ships arriving.

Mr. Howard, United States commercial agent at Hull, England, says (Consular Reports No. 17):

I beg to record my settled conviction that the present system of relief of American seamen only results in the expenditure of money for the relief of foreigners, the encouragement of crimps, and in many cases even to false swearing by the master to the desertion list.

In a letter addressed this office in January last, the shipping commissioner at New York states that of 6,947 seamen shipped during the year 1881, only 1,449 seamen and 1,145 officers declared themselves American born. "But of these 1,449 seamen who declared themselves American born," says the commissioner, "I believe, judging from their names, their speech, and their general appearance, that not one in five were so born." Similar statements have been addressed this office by the shipping commissioners at Philadelphia, Baltimore, and Boston.

In view of these statements which might be multiplied by reference to other consular reports, it is evident that consular officers cannot be too careful that they act advisedly in the disbursement of relief, and that most of them are careful is evidenced by the fact that the relief this year is less than one-half the amount afforded in 1879.

Adjustment of consular returns.—The work of revising consular returns of fees and charges as required by section 4213 of the Revised Statutes has been prosecuted with good results during the year. It adds materially to the labor bestowed in former years on the adjustment of consular accounts, but with the present clerical force allowed the division it can be satisfactorily performed. Reports from collectors of customs are received monthly, which are compiled and afterwards compared with the consular returns rendered quarterly. This work has been retarded somewhat by the illegible and irregular numbering of invoices by some of the consular officers, but their attention has been called to the matter by instructions from the Department of State.

Another and perhaps the most serious delay to the work of the division is the failure of many consular agents to forward their returns promptly and in order. The opinion seems to obtain that agents, being paid from fees, are required to report only once a year; but respecting returns, consular regulations make no distinction between salaried and unsalaried consular officials, par. 493 requiring that "returns of fees must be made *without fail at the close of each quarter.*" Many accounts

audited and reported below, under "accounts for prior years," should have been adjusted in former years, and would have been but for the delay in reaching this office.

Other expenses of the foreign service.—During the year other accounts pertaining to the foreign service have been adjusted as follows:

Court of Commissioners of Alabama Claims	$133,407 12
French and American Claims Commission	193,533 45
Commisioner to negotiate a commercial treaty with Mexico	6,000 00
Spanish and American Claims Commission	4,458 33
International Congress of Electricians held in 1881 at Paris	2,957 75
Commission to China 1880–1881. Act approved August 5, 1882	2,000 00
International Bureau of Weights and Measures, 1883	2,231 27
Allowance to widows or heirs of diplomatic and consular officers who died abroad, 1883	1,038 27
Rescuing shipwrecked American seamen, 1883	807 23
Bringing home criminals, 1883	199 91
Cape Spartel light, 1883	301 80
Shipping and discharging seamen, 1883	4,203 00
Rent of court-house and jail at Yedo, 1883	3,400 00
Buildings and grounds for legation in China, 1883	3,000 00
Payment of Japanese indemnity fund (act approved February 22, 1883)	785,000 87
Relief of claimants for destruction of private armed brig General Armstrong, act of April 20, 1882	13,728 84
Allowance to James Rea, late consul at Belfast, for clerk hire and other expenses, per acts approved June 30, 1882, and March 3, 1883	6,036 98
Allowance to James Rea, for relief of seamen for 1880 and prior years, per act approved June 30, 1882	600 00
Two years' salary to E. J. Mallett, late consul-general at Italy, per act approved March 3, 1883	6,000 00
Payment to creditors of Henry O. Wagner, late consular clerk at Lyons, France, act approved April 1, 1882	545 50
Allowance to Mrs. Sophronia R. Hurlbut, widow of Stephen A. Hurlbut, late envoy, &c., per joint resolution of July 28, 1882	3,453 50
Allowance to Mrs. Louisa V. De Kilpatrick, widow of General Judson Kilpatrick, late minister to Chili, per joint resolution approved July 28, 1882	5,124 17
Allowance to Mrs. Sarah J. S. Garnet, widow of Henry A. Garnet, late minister to Liberia, under joint resolution approved August 1, 1882	2,728 50
Allowance to Rebecca L. Lewis and J. J. Coffey, per private act No. 63, approved March 3, 1883	4,000 00

Disbursing clerk's accounts.—The disbursing clerk of the Department of State, R. C. Morgan, has rendered accounts which have been adjusted as follows:

Expenses under the neutrality act, 1882, $3,500; 1883, $5,883.73	$9,383 73
Rescuing American seamen, 1882, $1,626.43; 1883, $1,834.95	3,461 38
Contingent expenses, foreign missions, 1880, $756.44; 1881, $1,850.65; 1882, $8,865.84; 1883, $10,320.03	21,792 96
Bringing home criminals, 1881, $893: 1882, $2,544.83; 1883, $46.87	3,484 70
Contingent expenses, consulates, 1880 and prior years, $969.18; 1881, $613.61; 1882, $32,529.03; 1883, $46,813.94	80,925 76
International Sanitary Congress	200 00
International Exhibition at Sydney and Melbourne, 1879–'80	20 00
Fishery Exhibition of 1883 at London	39,241 55
Removal of remains of S. A. Hurlbut from Peru to Illinois	487 62
Payment to E. J. Mallett, late consul-general to Italy, act March 3, 1883	2,525 00

Accounts for prior years.—Diplomatic and consular accounts, not heretofore reported, were received during the year and have been adjusted as follows:

Salaries of ministers, 1881, $1,098.90; 1882, $13,264	$14,362 90
Salaries of secretaries of legation, 1878	825 83
Salaries of United States consuls, 1871 and prior years, $762.37; 1874, $163.04; 1881, $636.98; 1882, $6,219.33	7,781 72
Contingent expenses foreign missions, 1879, $1,003; 1880 and prior years, $226; 1882, $1,505.91	2,734 91
Contingent expenses United States consulates, 1874, $82.79; 1878, $102.64; 1879, $186.63; 1880, $316.49; 1881, $1,200.85; 1882, $1,665.03	3,554 43

Allowance for clerks at consulates, 1881, $162; 1882, $573.92	$735 92
Expenses of interpreters, guards, &c., Turkish dominions, 1882	130 20
Wages of keepers, &c., China, 1882	555 80
Salaries of interpreters to China, Japan, and Siam, 1882	625 00
Salaries of marshals for consular courts, 1882	250 00
Rent of prisons, wages of keepers, Siam and Turkey, 1882	296 50
Rent of court-house and jail, Yedo, 1879, $3,400; 1880, $3,400; 1881, $3,400; 1882, $3,400	13,600 00
Shipping and discharging seamen, 1882	606 00
Rescuing American seamen, 1878, $100; 1880, $440; 1882, $335.93	875 93
Relief and protection of destitute American seamen, 1871 and prior years, $117.80; 1881, $1,420.04; 1882, $3,666.68	5,204 52
Allowance to widows or heirs of consular and diplomatic officers who die abroad, 1882	1,115 34
International Exposition at Paris, 1878	192 34
Procuring copies of Dr. Kohl's maps of the continent and islands of America	245 09

Morton, Rose & Co.'s accounts.—During the year Messrs. Morton, Rose & Co., bankers of the United States at London, received $255,296.78 on account of consular fees, $13,729.15 on account of extra wages and other money of seamen, and $3,647.52 from the estate of Clews, Habicht & Co. Their disbursements were as follows:

Salaries of ministers, 1882, $44,214.27; 1883, $146,523.92	$190,738 19
Salaries of secretaries of legation, 1881, $449.98; 1882, $6,696.70; 1883, $24,007.58	31,154 26
Contingent expenses foreign missions, 1882, $3,480.94; 1883, $29,947.07	33,428 01
Salaries of consular service, 1882, $3,336.08; 1883, $3,674 06	7,010 14
Contingent expenses United States consulates, 1882, $550; 1883, $800.03	1,350 03
Books and maps, 1882	4 42
Fishery exhibition of 1883 at London	4,374 45
Expenses of Cape Spartel light, 1883	285 00
Expenses of interpreters, guards, &c., in Turkish dominions, 1883	125 00
Oil jettisoned from ship Empire	2,627 54

Decedents' trust fund.—Amounts were paid from "estates of decedents, trust fund," having been previously covered into the Treasury, as follows:

Charles Frodin, deceased seaman	$251 86
Axel Ek, alias Charles Bailey, deceased citizen	332 35
Mary K. Colburn, deceased citizen	1,061 50
John Mulligan, deceased citizen	78 66
G. F. Shipley, deceased citizen	1,070 94
James Totten, deceased citizen	946 76
	3,742 07

INTERNAL REVENUE DIVISION.

In this division the accounts of collectors of internal revenue are adjusted, including salaries, contingent expenses, and compensation of storekeepers. The recent consolidation of collection-districts, reducing the number of collectors from 126 to 84, will not materially lessen the work of this division. There will be no decrease in deputy collectors or storekeepers, so that the number of vouchers to be examined will remain the same. Indeed, this character of work is more likely to increase than decrease, as is shown in the following table, giving the work of this division for the past six years:

Fiscal year.	Number of accounts audited.	Number of vouchers examined.	Reports recorded and copied.	Coupon books counted and scheduled.
1878	3,081	89,088	1,497	14 134
1879	3,159	92,750	1,617	20,504
1880	3,152	98,562	1,468	23,629
1881	3,085	110,851	1,383	22,361
1882	3,078	98,767	1,542	25,790
1883	3,031	113,739	1,576	26,883

It will be noted that while the number of accounts audited has remained about the same during these years, the vouchers examined and coupon books counted and scheduled have gradually increased.

Assessments and deposits.—During the year collectors of internal revenue collected and deposited $137,622,842.55, as shown by districts in Table K. This was exclusive of $7,034,804.61 derived from the sale of adhesive stamps, and $53,979.42 from other sources. The following statement shows the assessments by States, with the cash deposited for 1883. For purposes of comparison the cash deposited for 1882 has been added:

States.	Assessments and stamps charged.	Cash deposited 1883.	Cash deposited 1882.
Alabama	$126, 224 41	$112, 118 86	$139, 706 96
Arizona	75, 082 25	41, 051 89	45, 068 05
Arkansas	153, 992 97	97, 521 29	110, 957 37
California	4, 742, 736 57	4, 002, 796 64	4, 126, 744 11
Colorado	272, 700 68	216, 100 47	247 264 09
Connecticut	527, 922 72	509, 895 13	561, 592 30
Dakota	132, 389 03	88, 256 08	65, 998 56
Delaware	306, 310 99	293, 636 48	350, 906 37
Florida	278, 750 20	251, 613 92	278 855 98
Georgia	485, 933 84	398, 751 26	360, 123 32
Idaho	58, 055 10	34, 588 68	31, 070 89
Illinois	28, 484, 218 28	25, 996, 595 00	28, 207, 453 19
Indiana	6, 163, 679 65	5, 586, 693 88	6, 505, 508 17
Iowa	4, 394, 226 22	4, 071, 975 30	1, 841, 531 21
Kansas	276, 757 55	239, 225 39	264, 091 35
Kentucky	19, 267, 549 01	15, 385, 689 22	10, 533, 315 96
Louisiana	1, 005, 672 79	739, 808 34	918, 899 19
Maine	80, 158 21	72, 893 32	85, 259 83
Maryland	4 092, 421 68	3, 431, 852 24	2, 819, 440 10
Massachusetts	3, 042, 476 47	2, 753, 661 97	2, 937, 359 07
Michigan	2, 290, 836 70	1, 884, 220 40	1, 999, 932 80
Minnesota	597, 798 11	538, 151 27	521, 820 19
Mississippi	74, 542 32	77, 631 64	87, 314 18
Missouri	9, 693, 994 11	7, 671, 792 86	7, 554, 454 16
Montana	112, 365 75	75, 542 81	68, 001 31
Nebraska	1, 434, 812 46	1, 320, 517 23	1, 108, 194 05
Nevada	51, 276 10	40, 308 22	50, 350 57
New Hampshire	381, 681 58	351, 366 60	352, 394 58
New Jersey	6, 341, 106 14	5, 424, 428 79	5, 450, 968 24
New Mexico	82, 095 11	53, 172 29	58, 085 91
New York	19, 264, 122 10	17, 967, 911 57	19, 453, 355 36
North Carolina	2, 938, 582 69	2, 379, 141 75	2, 869, 344 98
Ohio	18, 454, 640 77	15, 712, 020 36	18, 368, 784 59
Oregon	115, 544 53	101, 097 75	88, 648 78
Pennsylvania	9, 661, 332 28	8, 732, 447 01	8, 763, 174 54
Rhode Island	388, 447 81	395, 319 43	229, 258 48
South Carolina	153, 711 57	118, 045 06	118, 867 71
Tennessee	1, 412, 982 58	1, 175, 557 65	999, 049 60
Texas	308, 747 13	277, 370 53	267, 056 38
Utah	61, 095 46	53, 895 10	48, 523 16
Vermont	52, 538 19	46, 092 80	54, 861 62
Virginia	7, 322, 196 11	5, 078, 021 44	6, 231, 913 71
Washington	66, 941 42	48, 760 12	41, 024 42
West Virginia	620, 500 00	560, 397 73	499, 469 06
Wisconsin	3, 527, 352 85	3, 195, 200 96	3, 191, 298 07
Wyoming	26, 986 73	19, 705 82	19, 487 20
	159, 403, 489 02	137, 622, 842 55	138, 926, 779 72

Collectors' expenses.—Disbursement accounts were adjusted, aggregating $4,092,708.89, as follows: Salaries of collectors, $433,236.17; compensation of deputies and clerks, $1,478,328.08; rent, fuel, and lights, $55,917.25; stationery, expressage, and other incidental expenses, $20,628.63; compensation of storekeepers, $1,300,083; compensation of gaugers, $804,515.76. The statement following exhibits these expenses by States, showing at a glance the relative cost of collecting the revenue.

It will be observed that the cost in North Carolina is about as much as in New York, although nearly eighteen millions were collected in

the latter State, as shown by the preceding table, while in North Carolina less than three millions were collected. In other words, $1 in New York collects $55, and in North Carolina it collects $7. The neighboring States of Indiana and Kentucky present interesting differences, the cost of collecting the revenue in Kentucky being $1 for every $22 collected, and in Indiana $1 for every $43. In Illinois it is $1 to $70; in Nebraska, $1 to $54; in Ohio, $1 to $49; in Michigan, $1 to 41; in Wisconsin, $1 to $45; in Pennsylvania, $1 to $25; in Virginia, $1 to $34; in South Carolina, $1 to $3; in Georgia, $1 to $5; in Alabama, $1 to $4; in Mississippi, $1 to $4; in Tennessee, $1 to $8, and in Texas, $1 to $6. The average cost for all the States is $1 to $34.

States.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery, expressage, and other expenses.			
Alabama	$5,000 00	$19,428 95	$399 99	$227 49	$1,887 00	$2,550 69	$29,494 12
Arizona	2,250 04	4,309 01	641 01	150 52	.....	824 35	8,174 93
Arkansas	2,625 00	12,758 20	.....	254 93	7,376 00	1,782 67	24,796 80
California	7,750 00	51,534 70	1,280 00	869 93	25,852 00	35,079 98	122,366 61
Colorado	2,875 00	11,789 12	1,100 00	142 62	.....	1,976 72	17,883 46
Connecticut	6,000 00	17,156 31	650 00	194 08	2,932 00	4,850 65	31,783 04
Dakota	2,750 00	6,900 00	475 00	157 37	.....	.....	10,282 37
Delaware	3,125 00	8,425 00	300 20	85 36	.....	1,213 82	13,149 38
Florida	3,000 00	10,351 60	589 32	96 72	.....	.....	14,037 64
Georgia	5,766 33	41,136 25	100 00	441 04	37,363 00	8,910 34	93,716 96
Idaho	2,125 00	4,487 40	380 00	341 61	1,252 00	414 14	9,000 15
Illinois	29,313 20	93,089 40	2,969 09	1,362 54	104,601 00	108,964 23	340,299 46
Indiana	21,250 00	36,859 20	1,292 20	688 12	38,213 00	27,543 11	125 845 63
Iowa	13,500 00	28,948 79	715 60	440 37	15,464 00	14,468 21	73,536 97
Kansas	3,000 00	12,585 94	552 05	112 48	2,191 00	469 56	18,911 03
Kentucky	24,000 00	82,840 80	2,197 34	2,381 54	441,974 00	147,222 73	700,616 41
Louisiana	4,000 00	26,223 65	112 50	193 20	.....	7,687 87	38,217 22
Maine	2,375 00	6,700 00	.....	56 75	.....	.....	9,131 75
Maryland	7,250 00	39,635 48	750 00	445 35	31,699 00	29,994 60	109,774 43
Massachusetts	12,125 00	39,275 00	946 20	338 09	17,812 00	19,296 36	89,792 65
Michigan	13,125 00	28,172 04	1,331 25	406 29	.....	3,238 09	46,272 67
Minnesota	6,000 00	14,998 55	200 00	240 74	.....	2,925 21	24,364 50
Mississippi	2,875 00	17,355 45	480 00	198 81	.....	166 90	21,076 16
Missouri	17,250 00	53,352 75	4,315 35	1,258 41	34,328 00	38,347 96	148,852 47
Montana	2,500 00	7,600 00	400 00	39 88	.....	105 14	10,645 02
Nebraska	4,500 00	8,000 00	.....	113 21	5,816 00	5,675 60	24,104 81
Nevada	2,500 00	4,978 80	400 00	96 05	.....	87 01	8,061 86
New Hampshire	3,343 75	5,300 00	.....	97 32	1,460 00	1,080 19	11,281 26
New Jersey	11,375 00	38,696 08	907 50	329 21	3,476 00	7,382 36	62,166 15
New Mexico	2,500 00	4,655 25	700 00	132 60	.....	270 26	8,258 11
New York	46,281 25	180,894 11	12,230 69	1,682 22	18,110 00	67,684 74	326,883 01
North Carolina	14,625 00	85,717 37	1,615 00	1,255 25	188,549 00	33,414 84	325,176 46
Ohio	33,781 60	96,400 69	7,082 17	1,320 27	80,349 00	101,136 17	320,069 90
Oregon	2,625 00	4,926 04	.....	52 85	188 00	1,074 55	8,866 44
Pennsylvania	36,125 00	130,017 12	4,386 89	1,529 63	105,621 00	73,895 35	351,574 99
Rhode Island	3,375 00	6,600 00	.....	54 34	.....	758 17	10,787 51
South Carolina	3,625 00	20,321 28	.....	237 96	11,662 00	1,959 98	37,806 22
Tennessee	9,500 00	37,504 59	515 00	482 15	74,925 00	16,005 03	138,931 77
Texas	8,125 00	31,099 72	1,278 20	276 85	4,361 00	2,637 36	47,778 13
Utah	2,500 00	3,400 00	396 00	47 71	.....	1,137 52	7,481 23
Vermont	2,250 00	3,998 20	191 53	55 65	.....	.....	6,495 38
Virginia	20,500 00	85,664 68	2,111 09	961 83	25,356 00	16,544 16	151,137 76
Washington	7,250 00	3,991 20	250 00	192 56	.....	.....	6,683 76
West Virginia	6,125 00	16,266 90	437 50	67 38	4,335 00	4,074 92	31,306 70
Wisconsin	13,375 00	31,179 06	888 58	473 13	12,931 00	11,664 22	70,510 99
Wyoming	2,125 00	2,803 40	350 00	46 22	.....	.....	5,324 62
	433,236 17	1,478,328 08	55,917 25	20,628 63	1,300,083 00	804,515 76	4,092,708 89

MISCELLANEOUS DIVISION.

In this division are adjusted all miscellaneous internal-revenue accounts, including salaries and expenses of agents, surveyors of distil-

leries, fees and expenses of gaugers, stamp agents' accounts, counsel fees, drawbacks, taxes refunded, redemption of stamps, accounts for the manufacture of paper and stamps and for the salaries of the office of the Commissioner of Internal Revenue; also accounts of the Census Office, Smithsonian Institution and National Museum, contingent expenses of the Post-Office Department, and sundry accounts of the Department of State and the Patent Office.

Agents' accounts.—The salaries and expenses of internal-revenue agents for the year are as follows:

Name.	Per diem.	Salary.	Expenses.			Total.
			Transportation.	Subsistence.	Other expenses.	
A. H. Brooks	$8 00	$2,504 00	$272 82	$316 79	$60 42	$3,154 03
W. H. Chapman	8 00	2,504 00	362 29	578 29	35 36	3,479 94
G. Clemen	7 00	2,191 00	255 30	492 50	91 04	3,029 84
A. M. Crane	8 00	2,496 00	559 26	713 55	46 69	3,815 50
M. H. Creager	7 00	2,142 00	559 17	619 68	49 07	3,369 92
O. G. Daniels	6 00 7 00	1,901 00	469 27	695 92	91 81	3,158 00
C. W. Eldridge	8 00	2,496 00	406 71	380 88	34 32	3,317 91
T. J. Grimeson	8 00	2,504 00	349 62	1,018 16	54 68	3,926 46
J. H. Hale	8 00	2,496 00	582 06	666 29	70 14	3,814 49
C. B. Harrison	8 00	2,488 00	388 90	525 12	39 05	3,441 07
W. L. Hollister	6 00	234 00	61 29	76 25	3 85	375 39
H. Kellogg	8 00	2,504 00	430 70	702 24	74 55	3,711 49
T. J. Kinney	8 00	2,496 00	418 98	857 65	55 62	3,828 25
A. A. Knight	8 00	2,504 00	617 62	1,106 39	76 84	4,304 85
J. E. Larkin	7 00	2,177 00	470 60	790 63	61 50	3,499 73
J. Lofland	6 00 7 00	1,729 00	569 05	525 06	52 75	2,875 86
J. B. Marvin	8 00	2,504 00	841 12	778 76	93 50	4,217 38
J. B. McCoy	7 00 8 00	2,244 00	576 17	697 24	56 73	3,574 14
P. H. McGowan	8 00	2,360 00	167 88	942 10	67 52	3,537 50
E. McLeer	8 00	2,488 00	333 72	398 25	87 12	3,307 09
F. S. Neustadtl	7 00 8 00	2,347 00	342 86	165 25	77 15	2,932 26
J. Packard	8 00	2,504 00	815 55	991 92	156 10	4,467 57
S. Plummer	8 00	2,504 00	427 53	993 95	101 11	4,026 59
T. Powers	7 00 8 00	2,296 00	656 12	730 49	76 98	3,759 59
J. M. Raum	8 00	2,472 00	379 69	750 45	78 65	3,680 79
F. D. Sewall	12 00	3,708 00	228 60	128 90	17 00	4,082 50
William Somerville	8 00	2,480 00	229 95	734 35	70 76	3,515 06
D. D. Spaulding	8 00	2,496 00	835 47	663 95	75 26	4,070 68
L. A. Thrasher	8 00	2,504 00	276 09	838 87	56 63	3,675 59
T. C. Tracie	8 00	2,080 00	453 35	244 65	165 75	2,943 75
J. L. Trumbull	8 00	2,488 00	362 60	426 85	38 10	3,315 55
J. Wagner	8 00	2,504 00	500 35	725 01	112 70	3,842 06
E. D. Webster	8 00	2,080 00	380 25	773 55	102 13	3,335 93
J. C. Wheeler	8 00	2,496 00	918 67	839 03	118 54	4,372 24
A. T. Wimberly	6 00	1,020 00	344 30	178 50	28 50	1,571 30
G. W. Wilson	8 00	2,480 00	409 95	754 79	91 37	3,736 11
J. T. Wilson	6 00	576 00	21 70	205 60	9 55	812 85
Total	.....	83,997 00	16,275 56	23,027 86	2,578 84	125,879 26
Stationery furnished revenue agents	.....	.....	.....	.....	.....	292 07
Transportation over Pacific railroads under orders from Treasury Department	.....	.....	.....	.....	.....	1,223 55
Total	.....	.....	.....	.....	.....	127,394 88

Stamp accounts.—The accounts of the Commissioner of Internal Revenue for distilled spirit and other stamps are as follows:

DISTILLED SPIRIT STAMPS.

Dr.		Cr.	
To stamps on hand June 30, 1882	$30,866,880 00	By stamps sent to collectors	$78,836,025 00
To stamps received from printers	78,010,900 00	By stamps destroyed by committee	247 50
To stamps received from collectors	326,295 00	By stamps on hand June 30, 1883	30,368,050 00
To stamps returned for redemption	247 50		
	109,204,322 50		109,204,322 50

SPECIAL TAX STAMPS.

To stamps on hand June 30, 1882	1,213,800 00	By stamps sent to collectors	9,102,958 00
To stamps received from printers	11,078,500 00	Amount of reduction in value of stamps under act March 3, 1883	1,510,660 00
To stamps returned by collectors	352,300 00	By stamps destroyed by committee	771,000 00
		By stamps on hand June 30, 1883	1,259,982 00
	12,644,600 00		12,644,600 00

BEER STAMPS.

To stamps on hand June 30, 1882	4,228,208 34	By stamps sent to collectors	17,901,185 00
To stamps received from printers	17,810,833 33	By stamps destroyed by committee	9,863 90
To stamps returned by collectors	9,268 91	By stamps on hand June 30, 1883	4,137,856 67
To stamps received for redemption	594 99		
	22,048,905 57		22,048,905 57

STAMPS FOR TOBACCO, SNUFF, AND CIGARS.

To stamps on hand June 30, 1882	12,073,867 67	By stamps sent to collectors	49,134,416 22
To stamps received from printers	57,620,747 12	Amount stamps delivered for imprint under act of March 3, 1883	15,998,434 89
To stamps returned by collectors	6,834,749 98	By stamps destroyed by committee	939,884 99
To stamps received for redemption	1,051 63	By amount of exportation stamps on hand, value abolished by act August 8, 1882	2,840 00
To stamps received for exchange	2,158 46	By stamps on hand June 30, 1883	10,456,998 76
	76,532,574 86		76,532,574 86

STAMPED FOIL WRAPPERS.

To wrappers received from printer	330,917 12	By wrappers sent to collectors	330,917 12

STAMPED PAPER LABELS.

To labels received from printers	2,128 80	By labels sent to collectors	2,128 80

DOCUMENTARY AND PROPRIETARY STAMPS.

To stamps on hand June 30, 1882	1,296,514 52	By stamps sent to agents	3,556,549 72
To stamps received from printers	6,950,908 78	By amount cash deposited	3,164,420 23
To stamps returned for exchange	22,549 52	By amount allowed as commissions	194,794 86
To stamps returned for redemption	6,383 48	By stamps destroyed by committee	33,552 72
To stamps returned by agents	4,619 72	By stamps issued in exchange	22,549 52
		By stamps on hand June 30, 1883	1,309,108 97
	8,280,976 02		8,280,976 02

Stamps, paper, and dies.—The following accounts were adjusted, being expenses incurred for dies and paper and for the engraving and printing of internal-revenue stamps, &c.:

Bureau of Engraving and Printing	$443,364 74
The Fairchild Paper Company	45,650 96
Treasury Department	561 17
John J. Crooke	5,125 93

Miscellaneous expenses.—The following sums embrace payments made by collectors of internal revenue and revenue agents for the detection of frauds upon the revenue; also disbursements made by T. J. Hobbs for the counting and issuing of stamps, and for other expenses incident to the collection of the internal revenue:

Salary	$62,202 21
Traveling expenses	19,652 21
Expenses (incidental)	23,092 63
Stationery	15,769 26
Telegrams	2,066 04
Rent	4,992 49
Expressage	8,341 69
Counsel fees and expenses	7,836 50
Rewards	8,276 40
Surveyors of distilleries	5,064 82
Salaries in office of the Commissioner of Internal Revenue	293,153 92
Salaries in office of the Commissioner of Internal Revenue (reimbursable)	5,198 68
Fees and expenses of gaugers prior to July 1, 1882	39,963 99
Fees and expenses of gaugers	804,515 76

An adjustment of the accounts of 93 stamp agents shows a deposit of $4,473,806.53.

Seven hundred and seventy-eight claims for the redemption of stamps, amounting to $33,538.92, were settled during the year, from which $671.34 were discounted, leaving $32,867.58 actually paid.

By the last report the Secretary of the Treasury had on deposit to his credit, on account of "fines, penalties, and forfeitures," a balance of $153,847.94. During the year $223,075.44 have been deposited and $235,668.11 disbursed, leaving a balance to his credit January 1, 1883, of $141,255.27. The balance to his credit January 1, 1881, on account of "offers in compromise" (special deposit account No. 5) was $38,873.61. During the year $440,073.09 were deposited and $418,499.90 disbursed, leaving a balance to his credit January 1, 1883, of $60,466.86.

Accounts were adjusted for the following sums refunded: Taxes erroneously assessed and collected, $662,328.40; drawback on merchandise exported, $58,219.20; claims for rebate of tax on tobacco, snuff, and cigars, $151,559.18, and "surplus proceeds" of lands sold for taxes in the insurrectionary States, $8,179.65.

Moneys refunded on lands sold for taxes and moneys illegally collected in the insurrectionary States amount to $1,436.18.

Accounts have been adjusted with the States of Colorado, Delaware, Kansas, Nebraska, Nevada, and Oregon, on account of direct tax imposed by the act of August 5, 1861.

The disbursements by George Waterhouse, chairman of the South Carolina free-school fund commissioners, amounted to $2,224.

Disbursing clerks' accounts.—Accounts rendered by R. C. Morgan, disbursing clerk of the Department of State, have been adjusted as follows:

Publications of consular and other commercial reports, 1882, $5,607.18; 1883, $14,478.78	$20,085 96
Editing, publishing, and distributing Revised and Annual Statutes, 1883	3,016 88
Books and maps, 1882, $18.50; 1883, $2,331.32	2,349 82
Removal and rearrangement of records, 1883	1,000 00
Monument to Thomas Jefferson at Monticello, Va	8,169 89
Observance of the centennial anniversary of the surrender of Lord Cornwallis at Yorktown, Va	31,383 42
Stationeryand furniture, 1882, $985.95; 1883, $3,568.58	4,554 53
Proof-reading and packing laws, 1882, $525.05; 1883, $313.63	838 68
Lithographing, 1882, $318.55; 1883, $842.11	1,160 66
Purchase of the Franklin collection of books and papers	413 11
Publication of information in aid of Societies of the Red Cross	49 43

Accounts rendered by Richard Joseph, (late) disbursing clerk of the Department of the Interior, have been adjusted as follows:

Furniture and fixtures, National Museum, 1881, $112.50; 1882, $55,619.06; 1883, $53,160.87	$108,892 43
Preservation of collections, National Museum, 1883	78,281 88
Preservation of collections, National Museum (Armory Building), 1883	1,879 83
Preservation of collections, Smithsonian Institution, 1881, $25.; 1882, $32,882.19	32,907 19
Preservation of collections, Smithsonian Institution (Armory Building), 1882	19 04
Scientific library, office of Commissioner of Patents, 1882, $3,280.22; 1883, $3,034.57	6,314 79
Photolithographing, office of Commissioner of Patents, 1882, $3,224.54; 1883, $48,781.02	52,005 56
Copies of drawings, office of Commissioner of Patents, 1882, $824.93; 1883, $26,022.72	26,847 65
Contingent expenses, office of Commissioner of Patents, 1882, $15,257.65; 1883, $19,800.88	35,058 53
Plates for Patent Office Official Gazette, 1881, $722.15; 1882, $1,120.50; 1883, $26,576.40	28,419 05
Reimbursements to the American Photolithographic Company	2,000 00

Publishing the Biennial Register	$26 00
Expenses for packing and distributing official documents, 1883	4 88
Expenses of the Tenth Census	1,618,891 58
Expenses of the Tenth Census, printing and engraving, 1882, $34,120.57; 1883, $11,810.08	45,930 65

Accounts rendered by George W. Evans, disbursing clerk of the Department of the Interior, have been adjusted as follows:

Plates for Patent Office Official Gazette, 1883	$5,423 00
Preservation of collections, National Museum, 1883	15,229 22
Preservation of collections, National Museum (Armory Building), 188	300 95
Furniture and fixtures, National Museum, 1883	5,646 86
Copies of drawings, office of Commissioner of Patents, 1883	3,325 57
Photolithographing, office of Commissioner of Patents, 1883	11,218 93
Scientific library, office of Commissioner of Patents, 1883	1,719 80
Contingent expenses, office of Commissioner of Patents, 1883	3,787 56
Expenses of the Tenth Census, printing and engraving, 1882, $2.397.30; 1883, $173.50	2,570 80

Other acccounts received from the Census Office have been adjusted as follows:

H. A. Gill, disbursing agent	$7,030 06
Union Pacific Railway Company	75 00

Accounts rendered by J. O. P. Burnside, disbursing clerk of the Post-Office Department, have been adjusted as follows:

Publication of Official Postal Guide, 1883	$21,100 34
Publication of post-route maps, 1883	3,900 48
Miscellaneous expenses, Money-Order Office, 1883	5,444 74
Telegraphing, 1880, $318.37; 1882, $2,218,71; 1883, $1,084.93	3,622 01
Stationery, 1883	7,302 01
Furniture, 1883	3,982 64
Gas, 1880, $178.20; 1883, $3,014.42	3,192 62
Carpets, 1883	3,998 56
Hardware, 1883	1,073 37
Rent, 1883	4,247 30
Fuel, 1882, $2,692.37; 1883, $4,288.62	6,980 99
Painting, 1883	3,999 86
Plumbing and gas fixtures, 1883	2,016 73
Keeping horses, and repair of wagons and harness, 1881, $274.32; 1882, $336.27; 1883, $591.75	1,202 34
Miscellaneous items, 1881, $139.75; 1882, $9,993.94; 1883, $9,102.17	19,235 86

Accounts rendered by Thomas J. Hobbs, disbursing clerk of the Treasury Department, have been adjusted as follows:

International exchanges, Smithsonian Institution, 1883	$5,000 00

I have the honor to be,
Very respectfully, your obedient servant,

D. S. ALEXANDER,
Auditor.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

APPENDIX.

A.—*STATEMENT of EXPENSES of the DIPLOMATIC SERVICE of the UNITED STATES for the fiscal year ended June 30, 1883.*

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Argentine Republic.	Thomas O. Osborn, minister	$6,236 41	$100 00		
	E. L. Baker, consul in charge		284 96	$6,621 37	
Austria	W. W. Phelps, late minister	978 26			
	A. Taft, minister	12,000 00	997 74		$155 00
	J. R. Weaver, chargé d'affaires *ad interim*	939 56		14,915 56	
Belgium	J. O. Putnam, late minister	407 61			
	Nicholas Fish, minister	7,500 00	460 99	8,368 60	40 00
Bolivia	Charles Adams, late minister and consul-general.	2,201 10	159 05		15 00
	George Maney, late minister and consul-general.	4,741 85	367 47		
	R. Gibbs, minister	178 57		7,648 04	
Brazil	Thomas A. Osborn, minister	12,000 00	1,277 25	13,277 25	45 00
Central American States.	H. C. Hall, minister	10,000 00	1,844 97		
	Clerk to legation	1,000 00	13 74	12,858 71	
Chili	Judson Kilpatrick, late minister		632 44		
	C. A. Logan, minister	9,456 52	2,560 82		
	L. H. Foote, consul in charge	125 00		12,774 78	
China	John R. Young, minister	*a*7,891 31	2,214 36		170 00
	C. Holcombe, chargé d'affaires *ad interim*	*a*782 58			
	C. Holcombe, secretary of legation and interpreter.	4,347 82	189 75	15,425 82	
Colombia	George Maney, late minister	387 23	21 09		
	W. L. Scruggs, minister	7,500 00	682 73	8,591 05	
Denmark	J. P. Wickersham, late minister and consul-general	1,562 50	180 66		
	W. Hoffman, minister and consul-general	1,625 46	203 93		
	H. B. Ryder, consul in charge	*a*510 18	394 41	4,477 14	
France	L. P. Morton, minister	17,500 00	3,484 01		657 17
	E. J. Brulatour, chargé d'affaires *ad interim*	1,426 63			
	G. P. Pomeroy, late secretary of legation	185 46			
	E. J. Brulatour, secretary of legation	2,518 00	2 47		
	H. Vignaud, second secretary of legation	2,000 00	6 34	27,122 91	
Germany	A. A. Sargent, minister	17,500 00	2,695 51		1,145 00
	C. Coleman, chargé d'affaires *ad interim*	256 79			
	H. S. Everett, secretary of legation	1,968 75			
	C. Coleman, second secretary of legation	2,000 00	11 05	24,432 10	
Great Britain	J. R. Lowell, minister	17,500 00	2,966 25		229 94
	W. J. Hoppin, chargé d'affaires *ad interim*	1,426 60	706 16		189 06
	W. J. Hoppin, secretary of legation	2,196 98			
	E. S. Nadal, second secretary of legation	2,000 00		26,795 99	
Hawaiian Islands.	J. M. Comly, late minister	1,671 19	45 85		
	R. M. Daggett, minister	7,500 00	348 51	9,565 55	
Hayti	John M. Langston, minister and consul-general.	5,000 00	570 02	5,570 02	5 00
Italy	G. P. Marsh, late minister	750 00	37 50		
	W. W. Astor, minister	9,097 83	362 18		125 00
	G. W. Wurts, chargé d'affaires *ad interim*	1,597 83	136 76		
	L. Richmond, chargé d'affaires *ad interim*	750 00	69 35		5 00
	G. W. Wurtz, secretary of legation	122 26		12,923 71	
Japan	John A. Bingham, minister	12,000 00	519 01		15 00
	D. W. Stevens, secretary of legation	*a*788 04			
	S. R. Frazier, interpreter	1,875 00			
	W. A. Whiting, interpreter	377 74			
	G. Goward, secretary of legation	1,055 53		16,615 32	

A.—*STATEMENT of the EXPENSES of the DIPLOMATIC SERVICE, &c.*—Cont'd.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total	Passport fees.
Liberia	J. H. Smythe, minister and consul-general.	$5,000 00	$604 46		
	M. A. Aenmey, vice-consul-general	475 55		$6,080 01	
Mexico	P. H. Morgan, minister	12,000 00	3,125 17		$170 00
	E. M. Neill, late secretary of legation	176 09			
	H. H. Morgan, secretary of legation	*a*919 57		16,220 83	
Netherlands	W. L. Dayton, minister	7,500 00	480 46	7,980 46	
Paraguay and Uruguay.	W. Williams, chargé d'affaires	5,000 00	489 66	5,489 66	
Peru	J. R. Partridge, late minister	9,669 95	234 19		5 00
	S. L. Phelps, minister	357 14		10,261 28	
Persia	S. G. W. Benjamin, charge d'affaires and consul-general.	*a*416 67		416 67	
Portugal	B. Moran, late chargé d'affaires *ad interim.*	1,250 00	112 50		
	Jno. M. Francis, minister and consul-general.	3,750 00	633 39	5,745 89	
Russia	W. H. Hunt, minister	17,500 00	2,928 37		125 00
	W. Hoffman, chargé d'affaires *ad interim.*	1,283 97	339 03		
	W. Hoffman, late secretary of legation.	1,199 16			
	G. W. Wurts, secretary of legation	947 93		24,198 46	
Roumania, Servia, and Greece.	E. Schuyler, minister and consul-general.	*a*4,773 93	1,764 29	6,538 22	10 00
Spain	H. Hamlin, late minister	6,300 01	944 83		
	H. Hamlin, for clerk to legation	275 02			
	Jno. W. Foster, minister	2,611 73	757 94		5 00
	Jno. W. Foster, for clerk to legation	289 50			
	D. T. Reed, chargé d'affaires *ad interim.*	3,991 88	2,241 97		15 00
	D. T. Reed, for clerk to legation	564 52			
	D. T. Reed, secretary of legation	651 90			
	G. Goward, secretary of legation and consul-general.	244 56		18,873 86	
Sweden and Norway	J. L. Stevens, minister	7,500 00	523 36		35 00
	W. W. Thomas, jr., minister	515 11		8,538 47	
Switzerland	M. J. Cramer, minister and consul-general.	5,000 00	1,423 97	6,423 97	280 00
Turkey	L. Wallace, minister	7,500 00	3,282 40		75 00
	G. H. Heap, chargé d'affaires *ad interim.*	407 62	40 76		
	A. A. Garguilo, interpreter	3,000 00		14,230 78	
Venezuela	Jehu Baker, minister	7,500 00	150 00	7,650 00	
OTHER PLACES.					
Cairo	George P. Pomeroy, agent and consul-general.		254 87		
	N. D. Comanos, vice-consul-general		129 52	384 39	
Cape Town	J. W. Siler, consul		50 61	50 61	
Liverpool	S. B. Packard, dispatch agent		243 33	243 33	
London	B. F. Stevens, dispatch agent		6,341 35	6,341 35	
Panama	R. W. Turpin, vice-consul		100 00	100 00	
State Department	R. C. Morgan, disbursing clerk		10,320 03	10,320 03	
		322,008 40	62,063 79	384,072 19	3,516 17

a Comprises all accounts received.

RECAPITULATION.

Paid for salaries of ministers, chargés d'affaires, and chargés d'affaires *ad interim*	$291,304 57
Paid for salaries of secretaries, interpreters, and clerks of legations	30,703 83
Paid for contingent expenses of foreign missions	60,460 96
Paid for loss by exchange	1,602 83
	384,072 19
Passport fees accounted for	3,516 17

B.—*STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES for the fiscal year ended June* 30, 1883.

SCHEDULE B.

[*a*, For one quarter. *b*, For two quarters. *c*, For three quarters. *d*, No returns.]

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1883.	Fees collected, 1882.
CONSULATES-GENERAL.							
Athens						$8 50	
Bangkok	$3,000 00	$758 16		$434 11		82 80	$254 61
Berlin	4,000 00			1,209 82	$1,500 00	11,496 47	13,942 02
Berne[1]						457 75	
Cairo	5,000 00	1,657 62	$161 11	2,505 48		*c*202 50	*c*135 00
Alexandria						157 00	(*d*)
Benisouef							
Gergheh							
Khartoum							
Luxor							
Mansurah							
Osiut							
Port Said							
Suez							
Tantah							
Calcutta	5,000 00			1,846 32	1,000 00	7,945 10	6,982 09
Akyab							
Bassein						5 00	33 38
Chittagong						26 59	
Madras	88 02					1,088 02	736 00
Moulmein						45 48	22 80
Rangoon						173 92	220 75
Constantinople[2]	3,119 57			824 01		675 00	723 50
Adrianople							
Dardanelles							
Philippopolis							
Rustchuck							
Salonica						162 50	55 50
Trebizonde						*c*19 50	(*d*)
Frankfort-on-the-Main	3,000 00		8 20	905 00	1,500 00	5,464 50	5,545 44
Halifax	3,000 00		10 13	403 79	800 00	2,833 09	2,950 60
Barrington						7 50	(*d*)
Bridgewater						99 00	(*d*)
Liverpool						46 29	(*d*)
Shelburne						5 00	(*d*)
Havana	6,000 00			*c*2,702 63	*c*2,047 32	18,469 45	17,130 45
Gibara						(*d*)	
Nuevitas						(*d*)	
Kanagawa	4,000 00			1,790 33	388 23	7,966 18	7,854 97
Lisbon						907 70	1,147 66
Oporto						322 50	467 50
London	6,000 00			3,895 41	2,000 00	54,392 56	57,462 16
Dover						6 50	9 38
Melbourne	4,500 00		17 39	*c*705 62	1,000 00	1,181 27	1,189 83
Albany						*b*78 48	16 15
Port Adelaide						437 96	315 80
Mexico	2,000 00			*c*715 46	600 00	102 00	65 00
Monrovia						101 05	
Grand Bassa						68 66	
Montreal	4,000 00			1,612 04	1,200 00	5,589 56	7,661 80
Coteau Landing						415 50	
Hemmingford						637 00	577 50
Hinchinbrook[3]						10 00	
Hochelaga and Longeuil.[4]						347 50	
Huntingdon						353 00	157 50
Paris	6,000 00			4,595 70	2,000 00	62,961 72	62,283 00
Port au Prince						969 39	
Rio de Janeiro	6,000 00	1,565 21	22 42	2,203 01	2,000 00	9,036 01	9,464 10
Rome	3,500 00	203 80	182 24	*c*1,059 12		915 00	839 50
Ancona						16 50	26 50
Civita Vecchia							15 00
Shanghai	5,000 00			*c*1,693 38	2,000 00	5,449 12	6,222 49

[1] Made a consulate-general November 15, 1882; late an agency of Basle.
[2] Consul-general was acting chargé d'affaires from November 2, 1882, to December 11, 1882.
[3] Established June 8, 1883.
[4] Established November 24, 1882.

B.—*STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c.*—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected 1883.	Fees collected 1882.
CONSULATES-GENERAL—Continued.							
St. Petersburg	*c*$2,250 00		$38 92	*c*$660 33		*c*$446 50	$666 50
Cronstadt						15 14	24 06
Revel						38 26	71 85
Riga						191 50	236 00
Vienna [1]	2,951 92			1,018 28	$1,500 00	8,828 50	8,433 49
Brunn	169 00					1,169 00	1,165 50
CONSULATES.							
Acapulco	2,000 00			518 37		1,097 97	810 00
Tehauntepec						*b*136 93	
Aix-la-Chapelle	1,500 00			372 76		1,520 00	2,117 49
Burtscheid						775 00	(*c*)
Amherstburg	1,500 00			*b*119 35		1,479 00	1,959 00
Amoy	3,500 00			*c*579 17		1,573 45	1,830 38
Amsterdam	1,500 00			661 33	400 00	3,350 03	2,569 61
Antigua	1,500 0			*b*407 05		531 24	604 53
Anguilla						25 43	15 00
Dominica						656 45	392 73
Montserrat						*c*56 66	36 70
Nevis						42 55	
Portsmouth						38 96	23 98
Antwerp	2,500 00			731 40	1,000 00	4,228 54	4,501 25
Apia	3,000 00	$1,190 23	433 38	939 01		98 11	312 66
Auckland [2]			21 03	*c*397 83			597 92
Bahia	1,500 00			*c*228 90		721 88	893 34
Barbadoes	1,500 00		1 70	416 40		1,864 39	1,728 38
St. Lucia						293 85	228 93
St. Vincent						106 97	55 74
Barcelona	1,500 00		5 00	*c*386 40		250 70	397 08
Grao	1,000 00					*c*2,133 84	1,212 50
Palma Majorca						5 00	42 65
Port Mahon						13 00	(*d*)
Tarragona						516 00	403 30
Torevieja						*b*57 50	
Barmen	2,000 00			1,406 35	800 00	8,872 50	6,767 56
Elberfeld [3]	859 89					2,040 00	
Basle	2,000 00			1,769 61		3,665 97	4,205 00
Berne [4]	1,000 00					1,099 50	2,422 00
Chaux de fond [5]						997 50	
Beirut	2,000 00			*c*582 31	600 00	90 00	117 56
Aleppo						59 00	9 50
Alexandretta						55 00	
Aintab							
Damascus						4 50	16 00
Haifa						20 50	12 50
Latakia							
Morash						1 00	
Sidon							4 00
Tarsus and Mersine							10 00
Tripoli							40 50
Belfast	3,000 00			2,340 41	1,200 00	10,954 75	13,032 31
Ballymena						242 00	325 00
Lurgan	625 00					1,625 00	30 00
Bermuda	1,500 00			220 88	50 00	2,092 73	1,873 74
Birmingham	2,500 00			734 53	1,200 00	8,720 52	9,158 97
Kidderminster	280 00					1,280 00	930 00
Redditch						972 50	830 00
Wolverhampton						526 25	418 00
Bordeaux	2,500 00			697 68	1,109 49	8,100 43	7,826 84
Bayonne						43 50	107 50
Panillac [6]						27 50	
Pau						157 00	154 50
Bradford	3,000 00			1,587 10	1,200 00	15,115 01	13,727 02
Bremen	2,500 00			1,174 73	1,425 00	3,836 50	4,547 75
Brake and Nordenham						41 84	60 72
Bremerhaven	1,000 00					2,032 52	1,584 36
Bristol	1,500 00	142 66	31 88	*c*842 27		869 60	780 16

[1] Consul-general was acting chargé d'affaires *ad interim* from April 16, 1883, to June 11, 1883.

[2] Although in schedule B, Auckland is exempt from the prohibition as to trading. Returns incomplete.

[3] Made a consulate May 11, 1883.

[4] Made a consulate-general November 15, 1882.

[5] Established November 15, 1882.

[6] Established November 28, 1882.

B.—*STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c.*—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1883.	Fees collected, 1882.
CONSULATES—Continued.							
Brussels	$2,500 00			$701 69		$3,229 99	$3,009 00
Charleroi	1,000 00					2,410 00	1,997 50
Buenos Ayres	3,000 00			1,221 12		2,170 40	2,721 19
Cadiz	1,500 00		$18 41	c329 77		1,387 72	1,024 39
Huelva						147 91	239 30
Jerez	547 50					1,547 50	1,632 50
Seville						486 25	492 92
San Lucia						5 79	2 50
Callao	3,500 00		79 82	c626 43		503 78	556 77
Cerro de Pasco[1]							
Lima							
Canton	3,500 00	$865 48		b415 81		1,879 62	1,967 00
Swatow						85 22	130 80
Cape Town	1,500 00		72 80	b424 80		486 90	626 51
East London						112 78	203 66
Port Elizabeth						625 35	618 86
Port Natal						246 13	140 48
Cardiff	2,000 00		26 08	653 13	$400 00	1,638 66	2,506 05
Llanelly						47 50	c52 50
Milford Haven						7 50	c32 00
Newport Haven						808 09	c645 85
Swansea						421 70	c254 60
Ceylon	1,500 00		26 25	c414 17		589 55	602 00
Point de Galle						166 55	12 50
Chemnitz	2,000 00	465 78		1,397 46	1,500 00	18,053 00	18,462 53
Annaberg[2]	70 65					782 50	
Glauchau[3]	660 00					c1,595 00	
Chin Kiang	3,500 00		14 98	786 90		425 14	785 54
Cienfuegos	2,500 00			407 32	150 00	1,961 03	2,162 41
Trinidad de Cuba						290 23	336 04
Zaza						70 88	60 17
Clifton	1,500 00		7 00	c202 02		756 00	568 01
St. Catharines						229 75	383 00
Coaticook	2,000 00		11 90	332 50		625 50	443 00
Georgeville						125 50	70 00
Hereford						176 50	130 00
Lineboro'						835 00	560 00
Potton						318 50	122 50
Stanstead						231 50	226 50
Cologne	1,994 57	130 43	2 86	666 83		2,836 00	2,770 00
Colon	3,000 00	514 95		1,128 95	1,000 00	3,284 79	2,964 48
Boca del Toro						a17 61	137 08
Porto Bello						(d)	118 39
San Andres						a56 95	286 00
Copenhagen	1,500 00			c646 16		536 00	401 25
Elsinore						3 50	2 50
Ronne						4 00	
Cork	2,000 00		51 58	c379 59		503 26	476 20
Waterford						23 75	22 66
Crefeld	2,000 00			1,024 57	1,500 00	8,107 50	7,962 46
Essen[4]						a105 00	
Demerara	3,000 00		52 26	c584 61	1,000 00	1,997 84	1,611 36
Dresden	2,500 00			c546 55	1,000 00	2,512 50	2,693 49
Dublin	2,000 00			c474 76		1,833 37	1,758 38
Limerick						87 75	119 57
Sligo[5]						c19 50	
Dundee	2,500 00			838 17	800 00	7,713 56	8,432 91
Aberdeen	3 50					1,003 50	1,108 07
Fayal[6]	1,500 00			c12 02		514 60	376 11
Flores						28 32	34 75
Graciosa						3 00	2 00
St. George						20 50	27 29
St. Michael						178 16	145 02
Terceira						50 00	57 87
Florence	1,500 00	529 87	14 18	578 54	538 04	3,051 51	2,972 00
Cagliara						96 00	86 50

[1] Established July 20, 1882.
[2] Made a consulate July 27, 1882.
[3] Established August 24, 1882.
[4] Established March 5, 1883.
[5] Established August 23, 1882.
[6] Although in Schedule B, Fayal is exempt from the prohibition as to trading (act of March 3, 1875).

B.—*STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c.*—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1883.	Fees collected, 1882.
CONSULATES—Continued.							
Foo Chow	$3,500 00			c$770 85		$420 65	$653 08
Fort Erie	1,500 00	$154 88	$4 00	c258 29		714 50	918 00
Funchal	1,500 00	93 75	111 99	c464 68		222 79	209 22
Geneva[1]	1,495 88		19 50	c413 23		818 00	786 50
Vevey						726 50	615 00
Genoa	1,500 00		4 70	427 55	$600 00	1,630 70	1,669 00
Spezia							
Gibraltar	1,500 00			c190 22		394 52	963 72
Glasgow	3,000 00			1,112 92	1,000 00	13,662 55	14,479 59
Greenock						231 49	208 90
Guadeloupe	1,500 00			370 14		1,120 21	926 50
Guayaquil[2]	1,080 16	118 20	1 92	82 71		1,587 89	1,697 50
Bahia de Caraquez[3]						b168 00	
Hamburg	2,500 00			1,605 46	1,500 00	7,668 91	9,201 23
Altona	251 00					1,251 00	521 00
Cuxhaven						8 00	12 00
Kiel						418 50	296 00
Lubec						36 00	36 00
Hamilton (Ont)	2,000 00	263 75				1,810 50	2,631 50
Guelph[4]	1,000 00					1,682 00	
Paris						1,662 00	2,359 00
Hankow	3,500 00			c745 49		716 98	1,481 70
Ichiang	37 50					75 00	344 00
Kiu Kiang	15 00					30 00	17 18
Havre	3,000 00			1,072 95	1,500 00	4,726 18	5,458 99
Brest						59 50	37 50
Cherbourg						15 50	22 03
Honfleur						72 50	66 00
St. Malo						23 50	10 50
Hong-Kong[5]	4,000 00			1,208 39	1,500 00	13,665 37	18,457 41
Honolulu	4,000 00			712 49	1,500 00	6,742 82	6,495 47
Hilo						180 06	160 66
Mahukona[6]						22 55	
Kahului						697 72	861 29
Jerusalem	1,500 00	163 40	125 41	c316 10		24 25	42 50
Jaffa						5 50	10 50
Kingston (Canada)	1,500 00			535 00	400 00	1,867 50	1,753 06
Deseronto						879 50	723 50
Gananoque						182 50	177 50
Napanee						659 50	851 00
Picton						550 50	571 00
Kingston (Jamaica)	2,000 00		33 74	749 78		1,880 78	2,388 95
Falmouth						126 26	145 99
Milk River						218 48	63 19
Montego Bay						285 51	335 60
Port Antonio	51 03					1,051 03	1,013 84
St. Ann's Bay						230 50	393 87
Savana-la-Mar						199 04	214 77
Laguayra	1,500 00		4 35	c255 31		1,276 81	1,251 68
Barcelona						51 46	22 78
Caracas[7]							
Carupano							
Cumana[8]							
Leeds	2,000 00			469 31	400 00	3,057 50	2,970 20
Huddersfield	1,000 00			210 73		4,585 00	4,182 50
Leghorn	1,500 00			668 11		3,564 06	3,832 50
Bologna						181 00	24 30
Carrara[9]						960 00	(d)
Leipsic[10]	1,769 24	230 67		635 40	1,000 00	6,128 50	5,872 00
Gera	702 50					1,702 50	1,067 50

[1] No returns for one day (June 30, 1883).
[2] Salary account from October 1, 1882, to December 11, 1882, not received.
[3] Established December 5, 1882.
[4] Made a consulate March 16, 1883.
[5] Salary accounts unadjusted.
[6] Established September 15, 1882.
[7] Established May 19, 1883.
[8] Established March 6, 1883.
[9] Established June 10, 1882.
[10] Salary and fee accounts from April 1, 1883, to May 12, 1883, not received.

B.—*STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c.*—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1883.	Fees collected, 1882.
CONSULATES—Continued.							
Leith	$2,500 00		$19 35	$635 20	$800 00	$1,557 25	$1,637 50
Galashiels						412 50	10 00
Liverpool	6,000 00			3,857 84	2,500 00	35,759 43	38,463 63
Holyhead							12 00
St. Helens	1,000 00					2,057 54	1,975 00
Lyons	2,500 00			2,121 78	1,500 00	12,556 74	14,757 53
Mahé	1,500 00		86 86	c233 50		18 00	92 96
Malaga	1,500 00		28 00	672 99	600 00	2,199 39	2,092 22
Almeria						156 00	296 15
Marbella						384 15	149 78
Manchester	3,000 00			b707 42	c1,125 00	20,030 03	19,147 48
Manila[1]		$94 78		c564 35		1,454 99	1,686 10
Cebu						219 15	235 63
Mannheim	1,500 00		1 60	491 07	600 00	2,284 50	2,049 75
Kehl[2]	40 76					104 00	
Marseilles	2,500 00		16 19	918 76	1,000 00	3,481 72	4,254 17
Cette						423 49	565 33
Toulon						28 50	80 50
Martinique	1,500 00			c240 50		1,242 28	1,222 66
Fort de France						263 71	260 18
Matamoros	2,000 00			c477 11	800 00	487 57	607 72
Camargo						a52 00	217 50
Mier						b287 50	441 00
Santa Cruz Point	152 50					1,152 50	1,497 50
Matanzas	300 00			855 95		3,324 54	3,219 43
Messina	1,500 00			538 01	200 00	3,982 57	3,634 33
Catania	1,000 00					2,263 00	1,926 31
Gioja							
Milazzo						7 50	38 50
Syracuse						b81 00	16 50
Milan	1,500 00			c246 47		1,574 49	1,378 00
Montevideo	2,000 00		10 53	c524 05		1,723 49	2,458 24
Munich	1,500 00		12 24	c374 39		1,260 50	1,235 75
Augsburg						474 25	407 25
Nagasaki	3,000 00			c573 06		376 52	343 30
Naples	1,500 00	181 31	75 71	b244 32	600 00	1,610 99	1,350 00
Bari						307 50	196 50
Rodi						b120 00	b73 00
Nassau	2,000 00			c294 90		1,282 32	1,101 39
Dunmoretown						108 89	36 48
Governor's Harbor						497 18	467 76
Green Turtle Cay						177 72	147 63
Inagua						101 30	60 53
Newcastle-on-Tyne	1,500 00		10 53	c350 24		1,317 50	1,162 50
Carlisle						630 50	753 00
Hartlepool and Middleboro'						361 18	285 14
Sunderland						152 55	99 92
Nice	1,500 00		52 51	322 94		368 00	449 29
Cannes						104 50	b69 00
Mentone						c44 00	b16 50
Monaco						(b)	(a)
Ningpo	3,500 00			873 64		94 09	169 62
Nuremburg	2,000 00			761 26	1,000 00	4,630 00	4,151 50
Füerth	1,000 00					4,260 00	3,686 00
Odessa	2,000 00		190 74	c454 02		291 00	225 00
Osaka and Hiogo	3,000 00			812 89		3,745 71	2,840 31
Palermo	1,500 00			1,998 57	395 65	10,375 07	7,131 71
Carini[3]						a82 50	(d)
Girgenti						224 00	330 50
Licata						68 00	83 00
Marsala						89 50	49 00
Trapani						296 82	302 88
Panama	3,000 00	368 19		953 05	1,000 00	4,231 28	4,136 74
Aqua Dulce							

[1] Salary and fee accounts not adjusted.
[2] Made a consulate July 16, 1882.
[3] Established June 27, 1882.

B.—*STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c.*—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1883.	Fees collected, 1882.
CONSULATES—Continued.							
Para	$1,500 00	$472 83		$429 74		$2,173 96	$1,908 37
Maranham						517 80	484 62
Pernambuco	2,000 00		$30 37	c212 57		1,009 68	1,678 06
Ceara						60 51	25 95
Maceio						c288 42	257 66
Natal						b79 48	(d)
Paraiba						(a)	(d)
Pictou	1,500 00			176 37		197 50	160 00
Cape Canso						59 50	c83 06
Cow Bay						275 52	c316 50
Glace Bay						257 33	c149 51
Guysborough							
Lingan							c77 66
Louisburg						40 00	c5 00
North Sydney						60 00	c72 89
Port Hastings						91 50	c96 09
Sydney						179 27	c159 68
Port Louis	2,000 00			c327 86		57 11	237 64
Port Sarnia	1,500 00			c215 57		1,106 00	1,911 00
London	604 00					1,604 00	2,744 00
Port Stanley (F. I.)	1,500 00		75,50	c306 20		89 08	[1]4 00
Prague	2,000 00			516 73	$750 00	14,031 50	15,057 01
Prescott	1,500 00		4 57	c232 34		1,098 50	1,494 01
Brockville	1,000 00			67 87		2,833 00	2,998 00
Prince Edward Island	1,500 00		2 77	c236 84		1,159 71	1,184 38
Cascumpec						40 50	25 00
Georgetown						163 36	176 82
Souris						87 50	105 00
Summerside						222 00	240 40
Puerto Cabello[2]	1,500 00			188 05		1,436 53	1,264 80
Quebec	1,500 00		13 97	c499 95		419 53	381 40
Point Levi	1,000 00					2,054 00	1,948 00
Rotterdam	2,000 00			599 21		3,280 99	3,563 47
Flushing						2 00	4 00
Scheidam	1,000 00					2,003 00	1,890 00
San Juan (P. R)	2,000 00			c375 12		670 39	450 89
Aguadilla						92 88	98 83
Arecibo						309 10	355 06
Guayamas						349 36	314 95
Naguabo						530 39	365 60
Vie uez						49 39	19 98
Santiago de Cuba	2,500 00			c552 22		916 99	913 43
Guantanamo						704 61	566 48
Manzanillo						254 19	217 02
Santa Cruz						90 30	290 86
Sheffield	2,500 00			668 19	1,000 00	5,592 52	5,962 55
Singapore	2,500 00		47 12	c600 12	1,000 00	2,198 04	2,534 49
Penang						797 55	805 50
Smyrna	2,500 00	475 52	177 94	c613 48		1,650 50	1,925 02
Mytelene						(d)	
Sonneberg	2,000 00	32 97		586 94	1,000 00	8,887 01	8,221 50
Southampton	1,500 00			c172 95		210 00	180 50
Portsmouth						65 75	84 25
Weymouth							6 00
San Domingo	1,500 00	62 50		484 43		1,615 65	864 43
Macoris						c79 83	
Azua						275 39	191 36
St. Helena[3]	1,495 93	326 08	90 56	c223 05		682 43	625 39
St. John's (P. Q.)	1,500 00		2 38	263 16		2,431 50	2,941 01
Farnham[4]	73 67					332 00	
Lacolle						670 50	207 00
St. John (N. B)	2,000 00			670 61		3,336 62	3,547 38
Fredericton						465 00	b221 50
Grand Manan						c176 13	b152 00
McAdam Junction						477 00	b128 25
Miramichi						79 87	b60 50

[1] Returns from November 16, 1881, to June 30, 1882.
[2] Salary account for the June quarter unadjusted.
[3] Salary account for one day (August 1, 1882 not received.
[4] Established March 3, 1883.

B.—*STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c*—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1883.	Fees collected, 1882.
CONSULATES—Continued.							
St. John (N. B.)—Cont'd.							
St. Andrews						$102 37	*b*$110 03
St. George						88 80	*b*29 70
St. Stephen[1]						69 75	(*b*)
St. Stephen[1]	$1,117 93	$167 12		*b*$285 48		290 50	221 50
St. Thomas (W. I.)	2,500 00			*c*530 50		763 89	851 97
Christiansted						113 50	154 50
Fredericksted						237 11	239 76
Stuttgart	1,500 00			629 49	$600 00	1,697 25	1,754 75
Sydney	2,000 00		$8 38	708 41		1,935 09	1,616 74
Brisbane						135 91	269 76
Newcastle	799 41					1,799 41	1,254 19
Tamatave	2,000 00		58 73	289 44		143 55	116 30
Andakabe						*c*8 02	(*a*)
Majunga						*c*65 69	(*d*)
Tampico	1,500 00			*c*347 42		713 40	730 36
Tangier	2,000 00			835 03		37 99	20 40
Casa Blanca							
Larache							
Mazagan							
Mogador							
Rabat							
Saffi							
Tien-Tsin	3,500 00		83 45	*c*1,084 28		369 17	335 52
Che-Foo						227 34	214 96
Toronto	2,000 00			604 27		4,928 00	6,305 50
Whitby						806 50	989 50
Trieste	2,000 00			*c*297 33	*b*250 00	2,102 12	2,180 40
Fiume						134 28	248 78
Tripoli[2]	220 11		15 38	256 34			17 49
Tunis[2]	375 00	301 63		200 00			2 50
Tunstall	2,500 00			845 42	755 32	12,047 53	9,342 52
Valparaiso	3,000 00			*c*708 50		1,554 73	1,568 52
Vera Cruz	3,000 00			1,212 12		4,530 31	4,463 93
Coatzacoalcos						130 48	108 94
Frontera						663 72	531 73
Minatitlan						(*d*)	(*d*)
Verviers and Leige	1,500 00			503 79		1,910 00	1,967 50
Windsor (Ont.)	1,500 00			185 09		2,392 00	2,877 00
Winnipeg	1,500 00		7 33	*c*286 30		312 51	217 00
Emerson						432 50	350 00
Zurich	2,000 00		1 70	793 88	600 00	4,252 01	5,244 25
COMMERCIAL AGENCIES.							
Goderich	1,500 00	8 15	8 35	*c*275 06		270 00	660 50
Stratford	1,000 00					2,940 00	4,163 50
Maracaibo	2,000 00			934 55		3,277 27	3,122 10
Coro[3]						388 50	
San Cristobal[3]						(*d*)	
Valera[3]						(*d*)	
Nottingham	2,500 00			842 40	400 00	12,240 03	13,450 52
Derby[4]						507 50	
Leicester	142 50					1,142 50	995 00
Ottawa	3,000 00			415 06		4,052 50	4,016 75
Grenville						429 50	572 00
Totals	388,043 74	11,539 92	2,749 76	119,350 65	64,284 05	760,662 34	760,700 53

[1] Made a consulate October 3, 1882, late an agency of St. John, N. B.
[2] Returns for part of September quarter, consulate discontinued.
[3] Established January 13, 1883.
[4] Established October 13, 1882.

C.—*STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES for the fiscal year ended June* 30, 1883.

SCHEDULE C.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1883.	Fees collected, 1882.
CONSULATES.							
Batavia	c$750 00		$11 14	c$118 67		$620 71	$947 18
Soerabaya						c463 38	
Bombay	1,000 00		11 26			779 72	765 51
Cape Haytien	1,000 00		25 23			931 06	1,142 88
Gonaives						384 07	435 72
Port de Paix						315 26	249 63
Gaspé Basin	1,000 00		2 45	83 33		15 00	5 00
Magdalen						2 00	
Paspebiac						10 00	15 00
Guaymas	1,000 00			72 97		899 16	1,216 25
Nantes	1,000 00			c62 29		495 00	346 00
L'Orient						39 50	15 50
St. Nazaire						c156 72	171 16
Nuevo Laredo	1,000 00	$135 97	38	35 02		1,199 50	1,527 00
Garita Gonzalez	949 00					1,949 00	217 50
Piedras Negras	1,000 00			c40 62		390 00	610 00
Rio Grande d' Sul	1,000 00			61 03		483 68	456 38
Ruatan and Truxillo	c750 00			37 10		239 03	401 20
Puerto Cortez							
Sabanilla	a250 00			a11 50	a$100 00	a225 90	793 86
Barranquilla[1]	a250 00					a1,088 50	
Santiago, C. V. I.[2]	918 47	108 70	13 19	36 35		86 48	118 50
Brava						b30 34	55 02
Fogo						(d)	
Sal						b2 92	13 57
St. Vincent						b258 62	318 26
Sierra Leone	1,000 00			b40 63		225 03	177 89
St. Paul de Loando	1,000 00			c198 21	198 91	9 80	35 56
Stettin	1,000 00		36 97	c58 59		324 00	365 78
Dantzic						126 00	104 20
Konigsburg						613 50	671 00
Tahiti	1,000 00					415 09	440 27
Talcahuano	1,000 00			13 20		620 41	393 64
Turk's Island	c750 00	135 87		b10 53		c524 23	529 07
Cockburn Harbor						c184 74	158 72
Salt Cay						c195 75	226 15
Venice	1,000 00		33 86	c202 78		583 00	585 50
Windsor, N. S	1,000 00			119 95		918 28	781 38
Annapolis						299 18	239 10
Cornwallis						133 00	147 50
Digby						85 00	68 50
Kempt						314 38	274 66
Parrsboro'						104 65	144 48
Port Joggins						405 66	416 04
Walton						40 00	52 50
Wolfville						96 50	108 50
Yarmouth	85 22					1,085 22	769 50
Zanzibar	892 86			59 29		362 14	531 33
COMMERCIAL AGENCIES.							
Gaboon	c750 00					13 38	
Levuka	1,000 00		c32 50	141 43		79 26	58 68
San Juan del Norte d							
Bluefields							
Totals	22,345 55	380 54	166 98	1,403 49	298 91	18,823 75	22,001 07

[1]Made a consulate March 20, 1883.
[2] Returns from July 1, 1882, to July 30, 1882, not received.

D.—*STATEMENT of CONSULAR FEES, COMPENSATION, EXPENSES, and LOSS by EXCHANGE for the fiscal year ended June* 30, 1883.

NOT INCLUDED IN SCHEDULES B or C.

(*a*) For one quarter. (*b*) For two quarters. (*c*) For three quarters. (*d*) No returns.

Consulates and their agencies.	Fees collected 1883.	Fees collected 1882.	Compensation of consuls.	Rent, clerk hire, &c., of consuls.	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
UNSALARIED CONSULATES.							
Aden	$666 65	$632 24	$666 65				
Algiers	91 25	106 50	91 25	$200 00		$38 03	
Bona	72 50	97 50					
Oran	157 00	235 00					
Alicante	105 97	115 76	105 97				
Amapala	152 50	260 00	152 50				
Annaberg[1]	5,817 50	7,518 50	2,323 37	1,531 16	$1,962 97		
Barranquilla[2]	1,424 63		708 33	345 15			
Rio Hacha	*a*159 00						
Bathurst	34 93	46 23	34 93				
Belleville	2,065 00	1,868 86	2,065 00			48 28	
Bergen	333 09	238 50	333 09			35 28	
Drontheim	50 00	41 50					
Stavanger	56 50	48 00					
Bogota	*b*14 00	*b*12 00	14 00				
Breslau	1,402 00	1,467 00	1,402 00			33 82	$0 77
Brindisi	(*d*)	(*d*)					
Brunswick	3,273 00	3,181 00	2,500 00	311 48	[4]461 52		
Buda-Pesth	693 50	788 75	693 50			83 74	
Carthagena, Spain	303 00	395 00	303 00				
Carthagena, U. S. C	*c*1,188 42	1,774 21	1,188 42			118 50	
Cayenne	*c*113 72	117 34	113 72				
Chihuahua	*c*88 50	245 50	88 50				
Christiania	184 50	192 50	184 50			25 89	
Arendal							
Christiansand	2 50	6 50					
Ciudad Bolivar	550 60	713 76	550 60				
Colonia							
Paysandu	92 87	110 49					
Coquimbo	329 71	421 91	329 71				
Cordoba	(*b*)						
Corunna	95 63	124 05	95 63				
Carril							
Corcubion	*b*6 00						
Ferrol	*b*19 42	*b*2 00					
Vigo	131 00	39 00					
Vivero							
Curaçoa	1,838 07	2,343 26				36 32	
Bonaire	135 64	100 06					
Denia	1,457 50	780 00	1,457 50				
Elberfeld[3]	495 00	2,342 50	357 24	137 76			
Falmouth	299 05	145 80	299 05				
Galatz	(*d*)						
Ghent	893 00	687 50	893 00			68 00	
Ostend	25 00						
Gottenburg	1,307 17	1,519 72	1,307 17	126 00		343 45	5 60
Malmo	44 88	40 50					
Guatemala	544 04	408 19	544 04			130 16	
Champerico	392 56	297 93					
Livingston	474 92	57 50					
San José de Guatemala	442 38	444 54					
Guerrero	117 50	77 50	117 50			1 11	
Guelph	716 00	3,318 00	716 00			11 39	
Helsingfors	*b*16 00	75 77	16 00				
Wyborg	(*d*)	5 08					
Hobart Town	41 53	28 86	41 53			5 22	
Horgen	2,780 00	2,140 00	2,500 00	280 00			
Iloilo	(*d*)	659 44					
Iquique	976 98	961 10	976 98			56 63	
Kehl[5]	2,045 50	2,247 50	2,045 50			258 98	
Lambayeque	85 49	146 91	85 49			21 36	
Chimbote							
Eten							
Lobos de Afuera							
Pacasmayo	*a*17 50	27 50					

[1] From July 27, 1882. An agency prior to this.
[2] From March 20, 1883.
[3] From May 10, 1883. An agency prior to this.
[4] Vouchers for $284.03, expenses and clerk hire, wanting.
[5] From July 18, 1882. An agency prior to this.

D.—*STATEMENT of CONSULAR FEES, COMPENSATION, &c.*—Continued.

Consulates and their agencies.	Fees collected 1883.	Fees collected 1882.	Compensation of consuls.	Rent, clerk hire, &c., of consuls.	Fees accruing to Government.	Contingent expenses.	Loss by exchange
UNSALARIED CONSULATES—Continued.							
Lambayeque—Continued.							
Payta	(*d*)	$126 50					
Tumbez							
La Paz, Mexico	$411 71	391 45	$411 71			$1 97	
La Rochelle	246 50	253 00	246 50			283 25	$2 14
Cognac	1,992 50	2,122 50	1,000 00				
Limoges	1,345 00	1,436 50		$86 36	$251 14		
La Union	342 50	247 50	342 50				
Londonderry	75 00	505 25	75 00				
Malta	107 25	66 50	107 25			26 39	1 31
Manzanillo, Mexico	*a*25 18	517 69	25 18				
Mazatlan	*a*838 80	1,047 37	838 80			70 75	
Altata	*a*7 25						
Merida	*a*391 00	1,164 00	391 00			590 82	
Monterey [1]	26 50	*b*20 00	26 50			187 23	
Moscow	214 50	214 50	214 50			22 27	
Muscat	(*d*)	*a*7 50					
New Chwang	14 47	46 14	14 47			135 00	6 75
Patras	324 00	335 00	324 00			3 20	
Cephalonia		30 00					
Corfu	15 50	28 50					
Piræus	30 00	85 50					
Syra	13 50	21 00					
Zante	150 00	92 50					
Padang	137 86	116 37	137 86				
Paramaribo	330 11	552 83	330 11			125 00	
Plymouth	330 53	296 28					
Dartmouth	18 00	8 50					
Guernsey	338 50	52 00					
Jersey	1,688 00	753 00	688 00				
Rheims	2,812 00	2,344 50	2,500 00	312 00		57 13	
Rio Hacha	*c*361 23	426 34	361 23				
Rosario	*c*592 79	1,054 99	592 79				
Rouen	1,389 96	1,785 96	1,389 96			164 75	1 81
Calais	1,732 60	2,247 00	732 60				
Dieppe							
Dunkirk	154 73	389 05					
Lille	121 50	99 00					
Roulaix	817 50	877 00					
St. John's, N. F.	659 02	588 29	659 02			105 43	1 58
St. Martin	313 01	181 42	313 01				
St. Eustatius	38 36	16 52					
St. Galle	6,837 50	5,605 00	2,500 00	1,902 33	2,435 17		
Saltillo	43 50	97 00	43 50			2 31	
San Blas	*a*27 50	*a* 10 00	27 50				
San José (Costa Rica)	38 00	70 00	38 00			156 00	
Port Limon	919 01	1,131 38					
Punta Arenas	898 00	1,061 38					
San José and Cape St. Lucas	(*d*)	10 00					
San José de los Remedios	*c*579 78	951 09	579 78				
Santander	136 08	237 02	136 08				
Bilbao	407 99	439 60					
Gijon	10 00	7 00					
San Sebastian	(*d*)	52 00					
Santos	1,427 23	1,469 31	1,427 23			63 44	
Desterro	17 44	9 73					
Sherbrooke	4,006 62	3,936 50		615 00	1,542 00		
Sonsonate	455 00	345 00	455 00			63 25	
Stockholm	1,360 00	1,331 50	1,360 00			110 12	
Christianstad							
Gefle	37 50	58 50					
Norrkoping							
Soderhamn	7 34	11 69					
Sundsvall	5 00						
Teneriffe	465 85	718 51	465 85			15 56	
Palma	59 00	194 86					
Grand Canary	230 65						
Three Rivers	1,957 00	1,805 50	1,957 00			101 45	
Trinidad (island)	2,438 09	1,892 10	2,438 09				
Turin	437 00	431 00	437 00			19 52	
Tuxpan [2]	*b*348 60	(*d*)	348 60				

[1] From December 14, 1882. [2] From April 13, 1883.

D.—*STATEMENT of CONSULAR FEES, COMPENSATION, &c.*—Continued.

Consulates and their agencies.	Fees collected 1883.	Fees collected 1882.	Compensation of consuls.	Rent, clerk hire, &c., of consuls.	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
UNSALARIED CONSULATES—Continued.							
Victoria	$3,230 85	$2,410 28	$2,500 00	.....	[1]$730 85	.....	.....
Warsaw	12 50	43 25	12 50	.....	.....	.....	.....
Zacatecas	*b*48 00	30 00	48 00	.....	.....	.....	.....
UNSALARIED COMMERCIAL AGENCIES.							
Baracoa	3,749 10	3,293 90	2,500 00	$1,152 25	86 85	.....	.....
Belize	928 19	(*d*)	928 19	.....	.....	$78 00	.....
Buenaventura	*a*155 50	472 00	155 50	.....	.....	7 65	.....
Cardenas	4,456 94	3,541 40	2,500 00	1,313 47	643 47	.....	.....
Castelamare	1,320 00	1,929 50	1,320 00	.....	.....	43 63	$2 18
Chatham	2,534 50	2,151 50	2,500 00	.....	34 50	.....	.....
Wallaceburg	2,090 50	2,300 00	1,000 00	.....	90 50	.....	.....
Cobija	.....	.....	.....	.....	.....	.....	.....
Collingwood	685 00	774 00	685 00	.....	.....	55 81	50
Orilla	446 50	529 00	.....	.....	.....	.....	.....
Owen Sound	168 50	537 00	.....	.....	.....	.....	.....
Sault Ste. Marie	206 00	241 00	.....	.....	.....	.....	.....
Dunfermline	3,433 25	3,470 00	2,500 00	550 99	382 26	.....	.....
Kirkaldy	1,245 00	1,277 50	245 00	.....	.....	.....	.....
Dusseldorf	1,755 00	1,647 50	1,755 00	.....	.....	45 34	.....
Gaboon	(*d*)	(*d*)	.....	.....	.....	.....	.....
Garrucha	(*d*)	(*d*)	.....	.....	.....	.....	.....
Gloucester	385 06	369 78	385 06	.....	.....	350 93	.....
Hull	1,328 99	1,466 22	1,328 99	.....	.....	114 23	.....
Manaõs	(*d*)	(*d*)	.....	.....	.....	.....	.....
Mayaguez	1,070 02	857 16	1,070 02	.....	.....	.....	.....
Mayence	4,461 00	4,140 50	2,500 00	690 28	1,270 72	.....	.....
Medellin	32 00	39 00	32 00	.....	.....	.....	.....
Morrisburg	1,426 00	1,544 00	1,426 00	.....	.....	.....	.....
Cornwall	859 50	1,146 00	.....	.....	.....	.....	.....
Pago Pago	(*b*)	2 50	.....	.....	.....	.....	.....
Paso del Norte	533 50	211 00	533 50	.....	.....	.....	.....
Ponce	1,005 32	1,258 85	1,005 32	.....	.....	55 64	.....
Port Hope	2,196 50	2,730 50	2,196 50	.....	.....	.....	.....
Cobourg	920 50	1,034 00	920 50	.....	.....	.....	.....
Port Rowan	*c*1,065 00	1,659 00	1,065 00	.....	.....	142 70	.....
Port Stanley and St. Thomas	2,099 50	2,638 50	2,099 50	.....	.....	103 10	.....
Courtwright	813 00	.....	.....	.....	.....	.....	.....
Presidio del Norte	(*d*)	(*d*)	.....	.....	.....	.....	.....
Puerto Plata	479 04	375 21	479 04	.....	.....	.....	.....
Sagua la Grande	2,203 81	1,859 24	2,203 81	266 66	.....	113 74	.....
St. Bartholomew	.....	.....	.....	.....	.....	.....	.....
St. Christopher	485 49	416 60	485 49	.....	.....	.....	.....
St. Denis	*a* 4 50	68 21	4 50	.....	.....	.....	.....
St. Etienne	2,139 00	2,722 00	2,139 00	.....	.....	139 95	2 55
St. Georges	142 38	389 51	142 38	.....	.....	.....	.....
St. Hyacinthe	1,821 00	1,761 50	1,821 00	.....	.....	129 90	1 00
Waterloo	163 50	.....	.....	.....	.....	.....	.....
St. Marc	241 74	264 88	241 74	.....	.....	.....	.....
St. Pierre	161 33	162 31	161 33	.....	.....	.....	.....
Samana	186 50	71 48	186 50	.....	.....	.....	.....
San Juan del Sur	(*d*)	142 50	.....	.....	.....	.....	.....
Santa Martha	159 62	193 00	159 62	.....	.....	.....	.....
Sorel	597 00	*a*123 50	597 00	.....	.....	60 75	71
Stanbridge	1,824 00	1,458 50	1,824 00	.....	.....	108 90	.....
Clarenceville	454 50	413 00	.....	.....	.....	.....	.....
Frelighsburg	329 50	184 00	.....	.....	.....	.....	.....
Sutton	1,864 50	2,300 00	864 50	.....	.....	.....	.....
Tetuan	(*d*)	1 00	.....	.....	.....	.....	.....
Woodstock[2]	402 50	.....	402 50	.....	.....	82 06	.....
Purchases of consular stationery, &c., by State Department	.....	.....	.....	.....	.....	6,349 17	.....
Totals	135,353 65	134,629 70	98,545 86	9,475 74	9,891 95	11,534 60	25 90

[1] No vouchers for rent, clerk-hire, &c., received.

[2] From December 7, 1882.

E.—*NAMES of CONSULAR CLERKS, with THEIR SALARY and EXPENSES for the fiscal year ended June* 30, 1883.

Name.	Place.	Salary.	Loss by exchange.	Contingent expenses.
Brown, Samuel P	Belfast	$1,000 00		
De Zeyk, Albert J	Lisbon	1,200 00	$44 43	$258 90
Eaton, J. S. J *a*	Paris	1,063 90		
Hastings, F. P	Honolulu	1,200 00		
MacLean, E. P	Paris	1,200 00		
Scidmore, George H	Kanagawa	1,200 00		
Smith, G. Harrison *b*	Berlin	690 00		152 25
Springer, Joseph A	Havana	1,200 00		
Thirion, Charles F	Paris	1,200 00		
Wood, Charles M *c*	Rome	1,050 00	51 00	
Zimmerman, F. C *d*	Zanzibar	750 00		
Totals		11,754 12	95 43	411 15

a In service five years March 3, 1883, when his salary was increased to $1,200 per annum.
b Appointed October 23, 1882.
c Consular clerk, was acting consul-general from October 7, 1882, to November 21, 1882.
d Account for June quarter not received.

F.—*STATEMENT of SUNDRY EXPENSES at CONSULATES in CHINA, JAPAN, SIAM, and TURKEY for the fiscal year ended June 30, 1883.*

Consulates.	Rent of prisons, China.	Rent of prisons, Japan.	Wages of keepers, &c., China.	Wages of keepers, &c., Japan.	Rent of prisons, wages of keepers, &c., Siam and Turkey.	Salaries of interpreters to consulates, China, Japan, and Siam.	Salaries of marshals for consular courts.	Expenses interpreters, guards, &c., Turkish dominions.	Loss by exchange.	Totals.
Amoy			$1,240 00			$750 00				$1,990 00
Bangkok					$850 00	625 00				1,475 00
Beirut								$600 00	$36 00	636 00
Cairo								500 00	4 52	504 52
Canton			558 68			750 00				1,308 68
Swatow						500 00				500 00
Chin Kiang						500 00			2 49	502 49
Constantinople							$1,000 00	710 00	175 00	1,885 00
Foo-Chow			300 00			2,000 00	600 00			2,900 00
Hankow						750 00	750 00		30 58	1,530 58
Hong-Kong						750 00				750 00
Jerusalem								600 00	42 00	642 00
Kanagawa		$600 00		$1,824 63		1,901 10	1,000 00			5,325 73
Nagasaki						500 00	1,000 00			1,500 00
New Chwang			600 00			500 00			55 00	1,155 00
Ningpo			444 59			480 00				924 59
Osaka and Hiogo				756 97		500 00				1,256 97
Shanghai	$1,116 66		3,049 85			1,939 92	1,000 00			7,106 43
Smyrna					429 62			547 90	108 59	1,086 11
Tien-Tsin			123 68			1,500 00	1,000 00		62 06	2,685 74
Che-Foo			480 00							480 00
Totals	1,116 66	600 00	6,796 80	2,581 60	1,279 62	13,946 02	6,350 00	2,957 90	516 24	36,144 84

RECAPITULATION OF EXHIBITS B, C, D, E, and F.

Total fees received for official services		$914,839 74
Paid:		
Consular salaries *a*	$413,606 22	
Loss by exchange	3,554 31	
Compensation from fees	210,332 57	
Office rent, clerk hire, &c. (sec. 1732 R. S.)	9,475 74	
Contingent expenses of consulates	132,699 89	
Allowance for clerks at consulates	64,991 27	
Rent of prison and wages of keepers, &c., China	7,913 46	
Rent of prison and wages of keepers, &c., Japan	3,181 60	
Rent of prison and wages of keepers, &c., Siam and Turkey	1,279 62	
Salaries of interpreters to consulates in China, Japan, and Siam	13,946 02	
Salaries of marshals to consular courts	6,350 00	
Expenses of interpreters, guards, &c., in the Turkish dominions	2,957 90	
		870,290 60
Excess of receipts over expenditures		44,549 14
Loss by exchange, consular accounts		3,554 31
Loss by exchange, diplomatic accounts		1,602 83
Loss by exchange, relief of seamen accounts		179 19
Total loss by exchange		5,336 33

a Inclusive of $953 72 of salaries of consular officers not citizens of the United States, and $11,920.46 of salaries while awaiting instructions, &c.

G.—*STATEMENT of RELIEF AFFORDED SEAMEN, with LOSS BY EXCHANGE, EXTRA WAGES, and ARREARS, for the fiscal year ended June* 30, 1883.

Where afforded.	Number relieved.	Board and lodging.	Clothing.	Other expenses.	Total.	Loss by exchange.	Extra wages and arrears collected.	Wages refunded.
Acapulco	1	$24 00		$0 50	$24 50			
Aden	2	38 61	$1 95	55 57	96 13		$18 00	
Antwerp							1,792 62	$1,361 14
Apia	5	238 50	99 45	10 00	347 95	$1 94		
Auckland	3	8 88	3 48	79 32	91 68	5 99	124 00	
Bahia	3	51 00		14 50	65 50		105 00	70 00
Bangkok	1	9 60			9 60			
Barbadoes	8	46 50	28 18		74 68		210 00	61 50
Batavia	8	129 65	2 71	264 78	397 14		478 75	83 14
Belize	8	35 72		14 29	50 01		225 43	155 75
Bombay	2	5 85		3 78	9 63		123 55	54 03
Bremen	2	63	17 10	104 23	121 96		89 86	37 03
Bristol	2	33 54	23 05		56 59			
Buenos Ayres	22	189 00	216 40	465 60	871 00	13 16	991 59	568 83
Calcutta	7	174 00		14 00	188 00		573 60	298 00
Callao	3	22 30	19 00	125 46	166 76	56	29 19	
Cape Town	50	671 48	383 64	92 47	1,147 59	40 60	111 44	
Cardenas	1			86 01	86 01		481 66	80 00
Cardiff	4	17 00	69 00		86 00		35 00	
Ceylon							250 00	150 00
Cienfuegos	2	47 96		31 65	79 61		389 19	124 57
Colon	16	43 50		750 00	793 50		55 32	40 32
Cork	2			61 31	61 31	92	2,122 05	1,614 86
Coquimbo							183 76	183 76
Demerara							75 00	50 00
Dublin	24	45 26			45 26			
Dundee							32 00	
Falmouth	29	15 89		162 84	178 73		819 97	496 01
Fayal*								
Funchal	2			9 72	9 72	63		
Gottenburg							310 00	167 99
Guadeloupe	4	3 20	11 39	79 31	93 90		110 83	
Halifax	65	220 23	272 60	327 20	820 03	5 18	79 65	25 65
Hamburg							50 00	
Havana	19	84 17	66 75	118 20	269 12		309 05	43 40
Havre	4	9 36		56 36	65 72		200 04	46 84
Hobart	1			13 86	13 86		190 84	
Hong-Kong	4			227 90	227 90		2,759 70	561 09
Honolulu	23	60 25	213 75	351 50	625 50	9 31	3,547 61	2,411 18
Hull	7	39 15	139 33	48 48	226 96			
Iquique	2		25 20	143 70	168 90		290 08	79 48
Kanagawa	7	50 48	10 14	71 46	132 08		2,057 09	446 04
Kingston	26	324 25		15 49	339 74		10 00	
La Paz							405 00	230 00
Levuka	8	142 50	93 85	156 75	393 10	5 25	95 00	
Lisbon	4	6 00		47 46	53 46		60 19	
Liverpool	15	53 44	94 41	425 26	573 11		10,826 13	2,326 48
London							2,093 96	470 00
Mahè	2		32 00	40 00	72 00	7 60		
Manchester	14			29 17	29 17			
Manila	4	3 75	5 00	154 50	163 25	3 86	351 99	34 08
Marseilles	9	82 50	170 73	59 64	312 87	4 68	999 28	652 85
Martinique	4	12 90	8 55	23 20	44 65		272 36	57 76
Matanzas	5	69 00		38 75	107 75		200 82	20 00
Mayaguez							120 00	80 00
Mazatlan							1,055 80	660 80
Melbourne	5	95 38	18 00	208 13	321 51		2,517 79	2,510 97
Merida	23	374 25	5 00	49 75	429 00			
Montevideo	17	193 20		561 22	754 42	3 70	1,075 90	846 06
Montreal	1			16 00	16 00		75 00	75 00
Nagaski	1	3 00		98 48	101 48			
Nassau	42	264 89	13 50	78 25	356 64		579 17	109 97
Newcastle-upon-Tyne							20 35	
Osaka and Hiogo	10	10 26	7 15	522 15	539 56		1,783 37	778 73
Panama	20	49 60		206 00	255 60		983 78	327 78
Paramaribo							82 80	52 80
Pernambuco	8	59 91	46 69	34 93	141 53		299 24	95 73
Pictou	23	82 90	66 05	229 82	378 77			
Ponce	2	15 50	24 37		39 87			16 96
Port Louis	8	108 75	7 00	67 25	183 00			
Port Stanley (F. I.)	15	288 95	383 42	540 00	1,212 37	62 23		
Puerto Cabello	1			1 50	1 50		17 00	15 50
Puerto Plata							450 00	
Rio de Janeiro	5	54 55	41 39	29 78	125 72		1,545 01	928 39
Rosario							73 00	
Rotterdam	2	7 65			7 65		1,767 73	1,719 73

*Accounts unadjusted.

G.—*STATEMENT of RELIEF AFFORDED SEAMEN, &c.*—Continued.

Where afforded.	Number relieved.	Board and lodging.	Clothing.	Other expenses.	Total.	Loss by exchange.	Extra wages and arrears collected.	Wages refunded.
Ruatan	1	$40 00	.....	.....	$40 00	.....	$45 00	.....
Sagua la Grande	14	91 50	$5 00	$1 50	98 00	.....	653 34	$543 24
San Domingo	1	15 00	1 25	73 05	89 30	.....	85 30	.....
San José (C. R.)	6	91 55	.....	.....	91 55	.....	.....	.....
San Juan (P. R.)	5	48 50	9 25	144 66	202 41	.....	97 59	.....
Santiago (C. V. I.)	9	116 25	59 22	172 66	348 13	$4 37	161 37	4 50
Santiago de Cuba	.....	.....	.....	.....	.....	.....	35 00	.....
Santander	.....	.....	.....	.....	.....	.....	192 00	.....
Santos	.....	.....	.....	.....	.....	.....	313 08	200 58
Shanghai	14	119 00	117 50	858 00	1,094 50	.....	1,121 61	70 00
Sierra Leone	4	24 75	43 20	4 80	72 75	18	.....	.....
Singapore	10	48 00	.....	143 00	191 00	.....	2,056 27	1,383 63
St. George's	.....	.....	.....	.....	.....	.....	40 00	.....
St. Helena	14	153 25	12 79	201 00	367 04	.....	996 63	198 70
St. John (N. B.)	7	34 50	25 65	47 20	107 35	.....	160 00	50 00
St. John's (N. F.)	22	202 23	160 79	274 44	637 46	9 03	.....	.....
St. Petersburg	.....	.....	.....	.....	.....	.....	1 00	.....
St. Pierre	11	26 77	184 60	45 86	257 23	.....	.....	.....
St. Thomas	12	106 00	.....	100 59	206 59	.....	.....	.....
Sydney	12	109 42	52 61	154 95	316 98	.....	286 80	29 60
Tahiti	.....	.....	.....	.....	.....	.....	145 00	.....
Talcahuano	24	425 89	350 50	321 40	1,097 79	.....	255 00	.....
Tamatave	1	17 00	.....	39 24	56 24	.....	248 50	.....
Tampico	.....	.....	.....	.....	.....	.....	45 00	.....
Teneriffe	5	6 00	.....	66 80	72 80	.....	195 00	30 00
Trinidad (Island)	.....	.....	.....	.....	.....	.....	45 00	.....
Turk s Island	7	168 00	.....	6 00	174 00	.....	.....	.....
Tuxpan	3	40 50	.....	.....	40 50	.....	.....	.....
Valparaiso	46	480 00	561 30	2,049 20	3,090 50	.....	2,045 34	437 30
Vera Cruz	48	357 75	85 38	121 33	564 46	.....	137 20	.....
Victoria	30	108 50	54 75	.....	163 25	.....	40 00	.....
Windsor (N. S.)	26	100 00	74 10	85 53	259 63	.....	.....	.....
Zanzibar	35	319 58	.....	116 15	435 73	.....	.....	.....
United States naval paymasters	5	119 58	77 76	5 99	203 33	.....	.....	.....
Masters and owners of vessels	53	15 00	104 65	1,148 25	1,267 90	.....	.....	150 00
Totals	1,042	8,003 36	4,600 53	13,599 08	26,202 97	179 19	56,383 57	24,317 75

H.—*NUMBER of SEAMEN SENT to the UNITED STATES, with AMOUNT PAID at the TREASURY for THEIR PASSAGE, for the fiscal year ended June* 30, 1883.

Where from.	No. of men.	Amount.	Where from.	No. of men.	Amount.
Acapulco	6	$60 00	Montevideo	1	$10 00
Aspinwall	1	10 00	Naguabo	9	105 00
Auckland	3	30 00	Nassau	49	488 00
Bahia	3	30 00	North Sydney	1	10 00
Barbadoes	4	40 00	Nuevitas	8	80 00
Barrington	5	61 00	Panama	5	50 00
Batavia	2	20 00	Pernambuco	6	55 00
Belize	2	20 00	Ponce	1	10 00
Calcutta	1	10 00	Port Hastings	5	50 00
Cape Canso	2	20 00	Port Limon	5	20 00
Cape Town	9	120 00	Port Stanley (Fiji Islands)	2	20 00
Cardenas	2	20 00	Rio de Janeiro	3	30 00
Charlottetown	1	10 00	Sagua la Grande	4	40 00
Cienfuegos	3	30 00	San Andres	2	30 00
Colon	37	370 00	San Blas	1	10 00
East London	1	10 00	Santiago (Cape Verde Islands)	10	260 00
Fayal	76	1,247 00	Sierra Leone	3	30 00
Gonaives	1	10 00	St. Helena	5	50 00
Guadaloupe	1	10 00	St. John (New Brunswick)	5	13 00
Guatemala	3	30 00	St. Martin (West Indies)	2	20 00
Halifax	49	484 00	St. Thomas	2	20 00
Havana	13	106 00	Sydney	2	20 00
Honolulu	4	40 00	Talcahuano	2	20 00
Hong-Kong	1	20 00	Tamatave	1	10 00
Iquique	1	10 00	Teneriffe	1	10 00
Kanagawa	5	50 00	Turk's Island	7	70 00
Kingston (Jamaica)	25	250 00	Valparaiso	3	30 00
La Paz	1	10 00	Vera Cruz	14	140 00
Liverpool (England)	19	190 00	Victoria	11	54 00
Liverpool (Nova Scotia)	1	10 00	Windsor (Nova Scotia)	9	66 00
Manzanillo	4	40 00	Yarmouth	1	5 00
Mazatlan	1	10 00			
Merida	17	170 00		384	5,374 00

RECAPITULATION OF EXHIBITS G AND H.

Amount of extra wages and arrears collected	$56,383 57	
Amount of extra wages and arrears refunded	24,317 75	
Balance extra wages and arrears		$32,065 82
Amount expended for relief of seamen:		
Board and lodging	8,003 36	
Clothing	4,600 53	
Passage to the United States (paid at Treasury)	5,374 00	
Other expenses	13,599 08	
Total expenses		31,576 97
Excess of extra wages and arrears over relief		488 85
Amount of loss by exchange on drafts for relief of seamen		179 19

I.—*STATEMENT showing the CHARACTER and AMOUNT of the FEES and CHARGES COLLECTED at EACH CONSULATE (including agencies) for the fiscal year ended June* 30, 1883.

Consulates, &c.	Vessels' fees and charges.					Miscellaneous.		Grand total.
	Shipping and discharging crews.	Receiving and delivering ships' papers.	Bills of health, clearances, and other fees.	Extra wages.	Total.	Invoices.	Other fees.	
Acapulco	$3 00	$46 39	$50 51	.....	$99 90	$1,089 00	$46 00	$1,234 90
Aden	2 00	18 65	23 50	$18 00	62 15	615 00	7 50	684 65
Aix-la-Chapelle	.....	.....	.....	.....	.....	2,295 00	.....	2,295 00
Algiers	.....	.....	62 50	494 00	556 50	184 50	73 75	814 75
Alicante	.....	17 47	27 00	.....	44 47	30 00	31 50	105 97
Amapala	.....	.....	.....	.....	.....	152 00	.....	152 00
Amherstburg	.....	.....	.....	.....	.....	1,477 00	2 00	1,479 00
Amoy	55 00	20 45	39 50	.....	114 95	1,445 00	13 50	1,573 45
Amsterdam	.....	.....	142 53	.....	142 53	2,850 50	357 00	3,350 03
Annaberg	.....	.....	.....	.....	.....	5,817 50	.....	5,817 50
Antigua	10 00	70 95	296 00	.....	376 95	920 00	54 34	1,351 29
Antwerp	432 00	347 54	196 50	772 00	1,748 04	2,887 50	365 00	5,000 54
Apia	24 00	17 98	36 75	341 20	419 93	.....	19 38	439 31
Athens	.....	.....	.....	.....	.....	2 50	6 00	8 50
Auckland	.....	.....	.....	124 00	124 00	.....	.....	124 00
Bahia	7 00	33 38	189 50	105 00	334 88	282 50	209 50	826 88
Bangkok	.....	2 80	7 50	.....	10 30	17 00	55 50	82 80
Baracoa de Cuba	3 00	390 60	2,362 00	.....	2,755 60	645 00	348 50	3,749 10
Barbadoes	78 00	320 63	933 60	210 00	1,542 23	437 50	495 48	2,475 21
Barcelona	1 00	21 54	360 50	.....	383 04	2,420 00	173 00	2,976 04
Barmen	.....	.....	.....	.....	.....	10,912 50	.....	10,912 50
Barranquilla	2 00	4 13	86 00	.....	92 13	1,035 00	456 50	1,583 63
Basle	.....	.....	.....	.....	.....	5,752 47	10 50	5,762 97
Batavia	12 00	173 09	201 00	354 49	740 58	475 00	223 00	1,438 58
Bathurst	1 00	14 43	19 50	.....	34 93	.....	.....	34 93
Beirut	.....	.....	.....	.....	.....	167 50	62 50	230 00
Belfast	.....	12 72	120 03	.....	132 75	12,645 00	44 00	12,821 75
Belize	49 00	86 19	192 00	.....	327 19	337 50	263 50	928 19
Belleville	.....	.....	6 50	.....	6 50	2,047 00	11 50	2,065 00
Bergen	7 00	11 59	5 00	.....	23 59	353 50	62 50	439 59
Berlin	.....	.....	.....	.....	.....	13,862 50	79 52	13,942 02
Bermuda	4 00	26 73	179 50	.....	210 23	1,180 00	702 50	2,092 73
Berne	.....	.....	.....	.....	.....	452 50	5 25	457 75
Birmingham	.....	.....	.....	.....	.....	11,482 50	16 77	11,499 27
Bogota	.....	.....	.....	.....	.....	.....	14 00	14 00
Bombay	40 00	110 22	118 50	117 50	386 22	477 50	33 50	897 22
Bordeaux	3 00	27 93	307 50	.....	338 43	7,777 50	212 50	8,328 43
Bradford	.....	.....	.....	.....	.....	15,112 50	2 51	15,115 01
Bremen	5 00	25 15	711 21	75 00	816 36	4,302 50	867 00	5,985 86
Breslau	.....	.....	.....	.....	.....	1,397 50	4 50	1,402 00
Brindisi	.....	.....	.....	.....	.....	.....	.....	.....
Bristol	18 00	46 10	108 50	.....	172 60	482 50	214 50	869 60
Brunswick	.....	.....	.....	.....	.....	3,250 00	23 00	3,273 00
Brussels	.....	.....	.....	.....	.....	5,637 49	2 50	5,639 99
Buda Pesth	.....	.....	.....	.....	.....	492 50	201 00	693 50
Buenaventura	.....	.....	.....	.....	.....	152 50	3 00	155 50
Buenos Ayres	108 00	258 01	327 89	451 26	1,145 16	1,050 00	426 50	2,621 66
Cadiz	.....	95 42	298 50	.....	393 92	3,135 00	46 25	3,575 17
Cairo	.....	.....	.....	.....	.....	.....	359 50	359 50
Calcutta	253 00	351 04	1,003 07	402 00	2,009 11	7,122 50	554 50	9,686 11
Callao	76 00	136 78	139 50	29 19	381 47	82 50	69 00	532 97
Canton	32 00	19 34	10 00	.....	61 34	1,881 00	22 50	1,964 84
Cape Haytien	10 00	328 14	366 25	.....	704 39	687 50	238 50	1,630 39
Cape Town	48 00	215 46	155 40	83 69	502 55	692 50	359 80	1,554 85
Cardenas	33 00	1,176 45	1,887 99	455 00	3,552 44	895 00	464 50	4,911 94
Cardiff	733 50	561 25	608 70	35 00	1,938 45	940 00	80 00	2,958 45
Carthagena, Spain	.....	.....	.....	.....	.....	.....	303 00	303 00
Carthagena, U. S. C	4 50	15 38	179 54	.....	199 42	607 50	381 50	1,188 42
Castelamare	.....	.....	30 00	.....	30 00	775 00	515 00	1,320 00
Cayenne	.....	20 22	75 50	.....	95 72	7 50	10 50	113 72
Ceylon	12 00	22 00	147 10	250 00	431 10	575 00	.....	1,006 10
Chatham	.....	.....	.....	.....	.....	4,624 50	50	4,625 00
Chemnitz	.....	.....	.....	.....	.....	20,430 00	50	20,430 50
Chihuahua	.....	.....	.....	.....	.....	20 00	68 50	88 50
Chin-Kiang	.....	15 96	380 18	.....	396 14	.....	29 00	425 14
Christiania	.....	.....	2 50	.....	2 50	167 00	17 50	187 00
Cienfuegos	14 00	350 64	846 00	288 50	1,499 14	912 50	199 00	2,610 64
Ciudad Bolivar	4 00	25 60	74 50	.....	104 10	152 50	294 00	550 60
Clifton	.....	.....	2 00	.....	2 00	928 00	55 75	985 75

I.—*CHARACTER and AMOUNT of the FEES COLLECTED, &c.*—Continued.

Consulates, &c.	Vessels' fees, and charges.					Miscellaneous.		Grand total.
	Shipping and discharging crews.	Receiving and delivering ships' papers.	Bills of health, clearances, and other fees.	Extra wages.	Total.	Invoice.	Other fees.	
Coaticook						$2,303 50	$9 00	$2,312 50
Cobija								
Cologne						2,835 00	1 00	2,836 00
Colon	$ 51 00	$518 85	$956 00	$45 00	$1,570 85	522 50	1,311 00	3,404 35
Colonia		34 37	34 50		68 87	5 00	19 00	92 87
Collingwood			4 00		4 00	1,498 00	4 00	1,506 00
Constantinople						622 50	234 50	857 00
Copenhagen	1 00		25 00		26 00	460 00	57 50	543 50
Coquimbo	101 50	113 46	96 25	116 70	427 91	10 00	8 50	446 41
Cordoba								
Cork	76 00	98 19	115 25	1,423 89	1,713 33	180 00	57 57	1,950 90
Corunna	4 00	45 29	14 50		63 79	6 00	182 26	252 05
Crefeld						8,212 50		8,212 50
Curacoa	53 00	130 72	339 50		523 22	995 00	455 49	1,973 71
Demerara	43 00	298 91	847 93	75 00	1,264 84	547 50	260 50	2,072 84
Denia			7 50		7 50	1,450 00		1,457 50
Dresden						2,512 00		2,512 00
Dublin	78 00	68 42	222 70		369 12	1,420 00	151 50	1,940 62
Dundee	4 00	5 06	25 50	32 00	66 56	8,643 50	39 00	8,749 06
Dunfermline						4,678 00	25	4,678 25
Dusseldorf						1,755 00		1,755 00
Elberfeld						495 00		495 00
Falmouth	35 00	122 73	88 57	809 00	1,055 30	40 00	12 75	1,108 05
Fayal	141 00	128 08	275 00		544 08	97 50	153 00	794 58
Florence			28 50		28 50	2,455 00	664 01	3,147 51
Foo-Chow		30 15	16 50		46 65	370 00	4 00	420 65
Fort Erie						699 00	15 50	714 50
Frankfort-on-the Main						5,307 50	157 00	5,464 50
Funchal	1 00	2 79	108 50		112 29	102 50	8 00	222 79
Gaboon	1 00	3 88	2 50		7 38	5 00	1 00	13 38
Galatz								
Gaspé Basin			2 00		2 00	25 00		27 00
Garrucha								
Geneva						1,505 00	39 50	1,544 50
Genoa	3 00	23 20	168 50		194 70	1,042 50	393 50	1,630 70
Ghent						857 50	60 50	918 00
Gibraltar		4 02	256 00		260 02	35 00	99 50	394 52
Glasgow		42 46	87 03		129 49	13,457 50	307 05	13,894 04
Gloucester		17 06	10 50		27 56	357 50		385 06
Goderich						3,206 50	3 50	3,210 00
Gottenburg	6 00	9 55	2 00	310 00	327 55	1,317 00	17 50	1,662 05
Guadeloupe	12 00	143 96	580 75	75 00	811 71	335 00	48 50	1,195 21
Guatemala	5 00	113 68	136 68		255 36	1,402 00	196 54	1,853 90
Guayaquil		39			39	1,303 00	452 50	1,755 89
Guaymas	10 00	143 16	91 00		244 16	200 00	455 00	899 16
Guelph						716 00		716 00
Guerrero						100 00	17 50	117 50
Halifax	18 00	100 38	121 50	54 00	293 88	2,386 50	364 50	3,044 88
Hamburg	69 00	54 13	749 76	50 00	922 89	7,782 50	727 02	9,432 41
Hamilton, Ont						5,152 50	2 00	5,154 50
Hankow	33 88	527 00			560 88	65 00	196 10	821 98
Havana	58 50	1,639 05	4,259 40	244 00	6,200 95	10,999 00	1,513 50	18,713 45
Havre	423 00	422 63	743 05	200 04	1,788 72	2,454 00	854 50	5,097 22
Helsingfors							16 00	16 00
Hobart Town	6 00	10 53	9 50	166 50	192 53	7 50	8 00	208 03
Hong-Kong	1,035 00	919 87	470 50	2,663 45	5,088 82	11,020 00	220 00	16,328 82
Honolulu	237 00	794 94	1,161 55	1,860 00	4,053 49	4,202 50	1,247 16	9,503 15
Horgen						2,780 00		2,780 00
Hull	84 00	80 74	337 00		501 74	687 50	139 75	1,328 99
Iliolo								
Iquique	85 50	236 48	341 00	165 00	827 98	250 50	63 50	1,141 98
Jerusalem						12 50	17 25	29 75
Kanagawa	271 00	367 72	253 16	1,698 57	2,590 45	6,585 50	488 80	9,664 75
Kehl			2 00		2 00	1,884 00	159 50	2,045 50
Kingston, Ont			10 00		10 00	4,107 00	22 50	4,139 50
Kingston, Jamaica	51 00	243 35	981 25		1,275 60	2,467 50	248 50	3,991 60
Laguayra	9 00	123 32	145 49		277 81	507 50	542 96	1,328 27
Lambayeque		16 99	29 00		45 99	40 00	17 00	102 99
La Paz, Mexico	1 00	82 26	37 17	405 00	525 43	177 50	113 78	816 71
La Rochelle						3,530 00	54 00	3,584 00
La Union						342 50		342 50

II.—*CHARACTER and AMOUNT of the FEES COLLECTED, &c.*—Continued.

Consulates, &c.	Vessels' fees, and charges.					Miscellaneous.		Grand total.
	Shipping and discharging crews.	Receiving and delivering ships' papers.	Bills of health, clearances, and other fees.	Extra wages.	Total.	Invoices.	Other fees.	
Leeds						$7,642 50		$7,642 50
Leghorn	$4 00	$37 56	$74 50		$116 06	3,597 50	$991 50	4,705 06
Leipsic						7,820 00	11 00	7,831 00
Leith						1,938 00	31 75	1,969 75
Levuka	10 00	24 72	28 54	$95 00	158 26	16 00		174 26
Lisbon	9 00	26 70	222 00	60 00	317 70	925 00	47 50	1,290 20
Liverpool	3,597 50	1,649 18	494 50	9,452 50	15,193 68	28,569 50	3,506 25	47,269 43
London	236 00	282 57	302 50	2,093 96	2,915 03	52,217 50	1,360 50	56,493 03
Londonderry			37 50		37 50	32 50	5 00	75 00
Lyons						12,555 00	1 74	12,556 74
Mahè							18 00	18 00
Malaga	1 00	10 89	172 15		184 04	2,475 00	80 50	2,739 54
Malta			32 00		32 00	17 50	57 75	107 25
Manaos								
Manchester						20,020 00	10 03	20,030 03
Manila	149 00	384 14	306 75	345 16	1,185 05	812 50	21 75	2,019 30
Mannheim						2,339 00	49 50	2,388 50
Manzanillo		68	2 50		3 18	12 50	9 50	25 18
Maracaibo		39 27	80 00		119 27	2,335 00	1,211 50	3,665 77
Marseilles	21 00	30 71	238 50	173 00	463 21	3,485 00	158 50	4,106 71
Martinique	18 00	259 99	750 50	240 00	1,268 49	385 00	92 50	1,745 99
Matamoros		5 00	7 32		12 32	649 00	1,318 25	1,979 57
Matanzas	12 00	1,141 29	1,226 75	175 00	2,555 04	745 00	199 50	3,499 54
Mayaguez	6 00	120 67	416 85	120 00	663 52	372 50	154 00	1,190 02
Mayence						4,452 50	8 50	4,461 00
Mazatlan	5 00	76 05	120 50	555 00	756 55	290 00	354 50	1,401 05
Medellin							32 00	32 00
Melbourne	432 00	426 21	348 00	724 50	1,930 71	190 00	301 50	2,422 21
Merida			3 00		3 00	302 50	85 50	391 00
Messina		10 07	464 50		474 57	4,577 50	1,282 00	6,334 07
Mexico							102 00	102 00
Milan						1,502 50	71 99	1,574 49
Monrovia	3 00	49 21	34 50		86 71	20 00	63 00	169 71
Monterey						2 50	24 00	26 50
Montevideo	44 00	185 87	369 92	367 49	967 28	700 00	423 50	2,090 78
Montreal				75 00	75 00	7,056 00	296 56	7,427 56
Morrisburg						2,275 50	10 00	2,285 50
Moscow						135 00	79 50	214 50
Munich						1,632 50	102 25	1,734 75
Muscat								
Nagasaki	31 00	106 52	18 50		156 02	190 00	30 50	376 52
Nantes	73 00	56 72	8 00		137 72	530 00	23 50	691 22
Naples		12 49	124 00		136 49	1,542 50	359 50	2,038 49
Nassau	41 49	315 16	755 26	335 00	1,446 91	645 00	410 50	2,502 41
Newcastle-upon-Tyne	33 00	46 73	279 50		359 23	2,029 50	73 00	2,461 73
New Chwang		10 47	2 00		12 47		2 00	14 47
Nice						402 50	114 00	516 50
Ningpo	31 00	106 52	18 50		156 02	190 00	30 50	376 52
Nottingham						13,890 00	03	13,890 03
Nuevo Laredo						1,158 50	1,990 00	3,148 50
Nuremburg						8,890 00		8,890 00
Odessa			2 00		2 00	185 00	104 00	291 00
Osaka and Hiogo	42 00	247 27	90 00	705 00	1,084 27	2,777 50	588 94	4,450 71
Ottawa						4,465 50	16 50	4,482 00
Padang		27 86	42 50		70 36	65 00	2 50	137 86
Pago Pago								
Palermo	8 50	23 88	856 00		888 38	8,072 51	2,175 00	11,135 89
Panama	2,517 00	650 11	275 75	780 00	4,222 86	627 00	161 42	5,011 28
Para	6 00	265 89	447 87		719 76	1,055 00	917 00	2,691 76
Paramaribo	5 00	52 36	175 75	30 00	263 11	70 00	27 00	360 11
Paris						62,905 00	56 72	62,961 72
Paso del Norte						115 00	418 50	533 50
Patras			35 00		35 00	450 00	48 00	533 00
Pernambuco	26 00	114 51	598 00	235 26	973 77	365 00	334 50	1,673 27
Pictou	3 00	73 11	174 51		250 62	872 00	38 00	1,160 62
Piedras Negras						320 00	70 00	390 00
Plymouth	57 50	50 53	26 50		134 53	183 50	2,057 00	2,375 03
Ponce		123 77	434 80		558 57	307 50	139 25	1,005 32
Port au Prince	5 00	56 64	102 25		163 89	420 00	385 50	969 39
Port Louis	7 00	14 61	5 50		27 11	20 00	10 00	57 11

I.—*CHARACTER and AMOUNT of the FEES COLLECTED, &c.*—Continued.

Consulates, &c.	Vessels' fees, and charges.					Miscellaneous.		Grand total.
	Shipping and discharging crews.	Receiving and delivering ships' papers.	Bills of health, clearances, and other fees.	Extra wages.	Total.	Invoices.	Other fees.	
Port Sarnia						$2,494 00	$216 00	$2,710 00
Port Stanley and St. Thomas						2,906 50	6 00	2,912 50
Port Stanley, F. I	$4 00	$34 58	$50 50		$89 08			89 08
Port Hope						3,103 50	13 50	3,117 00
Port Rowan						1,060 00	5 00	1,065 00
Prague						10,017 50	4,014 00	14,031 50
Prescott						3,913 50	18 00	3,931 50
Presidio del Norte								
Prince Edward Island		9 93	121 14		131 07	1,421 00	121 00	1,673 07
Puerto Cabello	3 00	43 28	168 25	$17 00	231 53	627 50	594 50	1,453 53
Puerto Plata	5 00	13 54	67 00	450 00	535 54	155 00	238 50	929 04
Quebec	19 00	26 03	50		45 53	2,425 50	2 50	2,473 53
Rheims						2,812 00		2,812 00
Rio Grande	4 68		66 50		71 18	255 00	157 50	483 68
Rio Hacha		3 98	101 25		105 23	157 50	98 50	361 23
Rio de Janeiro	260 00	545 51	1,212 50	996 04	3,014 05	4,682 50	2,335 50	10,032 05
Rome						704 00	227 50	931 50
Rosario	36 00	91 79	160 00	73 00	360 79	147 00	158 00	665 79
Rotterdam	77 00	30 91	82 00	48 00	237 91	4,892 50	203 58	5,333 99
Rouen	35 00	40 29	83 00		158 29	4,015 00	43 00	4,216 29
Ruatan	1 00	35 03	65 00	45 00	146 03	97 00	41 00	284 03
Sabanilla	5 00	3 65	55 25		63 90	1,088 50	102 00	1,314 40
Sagua la Grande	28 50	640 81	990 00		1,659 31	467 50	77 00	2,203 81
Saltillo						20 00	23 50	43 50
Samana		1 00	35 00		36 00	112 50	38 00	186 50
San Blas							27 50	27 50
San José & Cape St. Lucas								
San José, Costa Rica		18 27	153 00		171 27	1,282 50	401 24	1,855 01
San Juan de los Remedios		182 03	242 75		424 78	142 50	12 50	579 78
San Juan del Norte								
San Juan del Sur								
San Juan, Porto Rico		297 43	580 54	90 00	967 97	927 54	296 00	2,191 51
Santa Martha		13 12	37 50		50 62	65 00	44 00	159 62
Santander	2 00	82 02	81 00	192 00	357 02	270 00	119 05	746 07
Santiago, C. V. I	56 00	77 85	193 00	150 00	476 85	30 00	21 51	528 36
Santiago de Cuba	21 00	451 09	615 50	35 00	1,122 59	665 00	213 50	2,001 09
Santas	7 00	25 17	184 00	165 00	381 17	805 00	423 50	1,609 67
Shanghai	172 00	309 82	379 30	1,118 22	1,979 34	4,492 50	95 50	6,567 34
Sheffield						5,592 51	01	5,592 52
Sherbrooke						4,660 00	2 00	4,662 00
Sierra Leone	3 00	50 78	93 25		147 03	35 00	43 00	225 03
Singapore	114 00	230 59	348 25	647 93	1,340 77	1,917 50	385 25	3,643 52
Smyrna		80 00			80 00	1,097 50	473 00	1,650 50
Sonneberg						8,863 00	24 01	8,887 01
Sonsonate						437 50	17 50	455 00
Sorel						594 00	3 00	597 00
Southampton		128 25			128 25	75 00	72 50	275 75
St. Bartholomew								
St. Christopher	3 00	61 99	182 00		246 99	182 50	56 00	485 49
St. Denis							4 50	4 50
San Domingo	23 00	289 60	701 00	75 00	1,088 60	617 50	339 75	2,045 85
St. Etienne						2,122 00	17 00	2,139 00
St. Galle						6,837 50		6,837 50
St. George's	9 00	8 38	75 00	40 00	132 38	17 50	32 50	182 38
St. Helena	359 00	96 93	221 50	930 00	1,607 43	2 50	2 50	1,612 43
St. Hyacinthe						1,965 00	19 50	1,984 50
St. John's, Quebec						3,412 50	21 50	3,434 00
St. John, N. B	26 00	690 29	118 25	160 00	994 50	3,288 50	672 50	4,955 54
St. John's, N. F	3 00	1 27	43 50		47 77	425 00	186 25	659 02
St. Marc		29 74	52 00		81 74	142 50	17 50	241 74
St. Martin	2 00	54 51	152 36		208 87	142 50		351 37
St. Paul de Loando		3 03			3 03		6 77	9 80
St. Pierre		5 83	17 00		22 83	80 00	58 50	161 33
St. Petersburg		26 90	74 00	1 00	101 90	525 00	65 50	692 40
St. Stephen	1 00	5 50	4 50		11 00	269 50	10 00	290 50
St. Thomas	34 00	339 32	262 08		636 00	305 00	173 50	1,114 50
Stanbridge						4,456 50	16 00	4,472 50
Stettin		30 00			30 00	960 00	73 50	1,063 50
Stockholm		7 34	17 50		24 84	1,270 00	115 00	1,409 84
Stuttgart						1,627 50	69 75	1,697 25

I.—*CHARACTER and AMOUNT of the FEES COLLECTED, &c.*—Continued.

Consulates, &c.	Vessels' fees, and charges.					Miscellaneous.		Grand total.
	Shipping and discharging crews.	Receiving and delivering ships' papers.	Bills of health, clearances, and other fees.	Extra wages.	Total.	Invoices.	Other fees.	
Sydney	$772 00	$932 10	$971 31	$238 00	$2,913 41	$840 00	$355 00	$4 108 41
Tahiti	8 00	34 59	42 50	145 00	230 09	115 00	215 00	560 09
Talcahuano	361 00	100 46	158 95	255 00	875 41			875 41
Tamatave	2 00	40 05	80 21	105 00	227 26	87 50	7 50	322 26
Tampico	21 00	126 40	366 00	45 00	558 40	125 00	75 00	758 40
Tangier						29 97	8 02	37 99
Teneriffe	105 50	42 50	129 00	195 00	472 00	317 50	161 00	950 50
Tetuan								
Three Rivers						1,957 00		1,957 00
Tien-Tsin	6 00	29 49	49 50		84 99	440 00	71 52	596 51
Toronto						5,724 50	10 00	5,734 50
Trieste	6 00	27 90	112 50		146 40	1,837 50	252 50	2,236 40
Trinidad (island)	53 00	358 84	783 75	45 00	1,240 59	815 00	427 50	2,483 09
Tripoli								
Tunis								
Tunstall						12,047 53		12,047 53
Turin						310 00	127 00	437 00
Turk's Island	2 00	161 23	114 00		277 23	142 50	484 99	904 72
Tuxpan			123 60		123 60	202 50	22 50	348 60
Valparaiso	308 00	550 13	411 60	1,296 48	2,566 21	145 00	140 00	2,851 21
Venice						551 00	32 00	583 00
Vera Cruz	41 00	511 90	1,397 11	132 00	2,082 01	2,552 50	822 00	5,456 51
Verviers and Liege						1,910 00		1,910 00
Victoria	12 00	365 60	602 75	40 00	1,020 35	1,442 00	808 50	3,270 85
Vienna						7,082 50	2,915 00	9,997 50
Warsaw						7 50	5 00	12 50
Windsor, N. S	20 00	687 87	31 00		738 87	2,548 00	195 00	3,481 87
Windsor, Ontario						2,338 00	54 00	2,392 00
Winnipeg						743 01	2 00	745 01
Woodstock						398 00	4 50	402 50
Zacatecas							48 00	48 00
Zanzibar	8 50	73 14	35 00		116 64	215 00	30 50	362 14
Zurich						4,252 01		4,252 01
Totals	15,564 55	29,432 23	51,212 66	39,290 52	135,499 96	752,760 04	65,870 26	954,130 26

RECAPITULATION.

Vessels fees, and charges:		
Shipping and discharging crews	$15,564 55	
Receiving and delivering ships' papers	29,432 23	
Bills of health, clearances, and other fees	51,212 66	
Extra wages	39,290 52	
Total from vessels		$135,499 96
Miscellaneous fees:		
Invoices	752,760 04	
Other fees	65,870 26	
		818,630 30
Total		954,130 26

K.—*INTERNAL REVENUE ASSESSMENTS and STAMPS CHARGED for the fiscal year ended June* 30, 1883, *and CASH DEPOSITED for the fiscal years* 1882 *and* 1883.

District.	Assessments and stamps charged.	Cash deposited 1883.	Cash deposited 1882.
First Alabama	$61, 720 23	$51, 721 57	$72, 678 29
Second Alabama	64, 509 18	60, 397 29	67, 028 67
Total	126, 229 41	112, 118 86	139, 706 96
Arizona	75, 082 25	41, 051 89	45, 068 05
Arkansas	153, 992 97	97, 521 29	110, 957 37
First California	4, 380, 656 72	3, 675, 765 34	3, 814, 737 56
Fourth California	362, 079 85	327, 031 30	312, 006 55
Total	4, 742, 736 57	4, 002, 796 64	4, 126, 744 11
Colorado	272, 700 68	216, 100 47	247, 264 09
First Connecticut	240, 951 30	223, 428 63	259, 602 76
Second Connecticut	286, 971 42	286, 466 50	301, 989 54
Total	527, 922 72	509, 895 13	561, 592 30
Dakota	132, 389 03	88, 256 08	65, 998 56
Delaware	306, 310 99	293, 636 48	350, 906 37
Florida	278, 750 20	251, 613 92	278, 855 98
Second Georgia	351, 098 23	307, 588 50	264, 525 58
Third Georgia	134, 835 61	88, 094 07	95, 597 74
Fourth Georgia, old	.....	3, 068 69	.....
Total	485, 933 84	398, 751 26	360, 123 32
Idaho	58, 055 10	34, 588 68	31, 070 89
First Illinois	10, 479, 463 48	9, 120, 171 79	10, 466, 026 54
Second Illinois	276, 173 83	255, 457, 13	261, 241 96
Third Illinois	62, 260 89	101, 313 92	677, 045 39
Fourth Illinois	944, 159 06	769, 463 40	1, 243, 742 90
Fifth Illinois	14, 621, 802 63	13, 987, 541 87	13, 213, 843 84
Seventh Illinois	62, 353 77	55, 250 62	76, 915 78
Eighth Illinois	1, 103, 017 04	1, 110, 704 38	1, 440, 609 02
Thirteenth Illinois	934, 987 58	596, 691 89	828, 027 76
Total	28, 484, 218 28	25, 996, 595 00	28, 207, 453 19
First Indiana	245, 570 58	209, 102 89	259, 550 17
Fourth Indiana	2, 888, 900 05	2, 763, 371 35	3, 472, 837 89
Sixth Indiana	854, 515 18	726, 344 31	1, 164, 648 03
Seventh Indiana	1, 862, 575 70	1, 619, 998 86	1, 306, 174 00
Tenth Indiana	194, 875 17	165, 499 41	197, 799 26
Eleventh Indiana	117, 242 97	92, 377 06	104, 498 82
Total	6, 163, 679 65	5, 586, 693 88	6, 505, 508 17
Second Iowa	303, 979 22	297, 030 95	420, 357 42
Third Iowa	323, 046 12	303, 366 78	319, 564 94
Fourth Iowa	157, 422 89	148, 728 06	183, 133 39
Fifth Iowa	3, 609, 777 99	3, 322, 849 51	918, 475 46
Total	4, 394, 226 22	4, 071, 975 30	1, 841, 531 21
Kansas	276, 757 55	239, 225 39	264, 091 35
Second Kentucky	1, 950, 108 63	1, 536, 865 07	954, 894 27
Fifth Kentucky	9, 971, 559 83	7, 550, 781 73	4, 467, 721 54
Sixth Kentucky	4, 605, 828 77	3, 835, 345 17	3, 435, 658 55
Seventh Kentucky	2, 157, 880 17	1, 973, 863 33	1, 281, 464 30
Eighth Kentucky	348, 774 65	298, 203 23	223, 791 40
Ninth Kentucky	233, 396 96	190, 630 69	169, 785 90
Total	19, 267, 549 01	15, 385, 689 22	10, 533, 315 96
Louisiana	1, 005, 672 79	738, 788 34	918, 899 19
Second Louisiana (old)	.....	1, 020 00	.....
Total	1, 005, 672 79	739, 808 34	918, 899 19

K.—*INTERNAL REVENUE ASSESSMENTS and STAMPS CHARGED for the fiscal year ended June* 30, 1883, *&c.*—Continued.

District.	Assessments and stamps charged.	Cash deposited 1883.	Cash deposited 1882.
Maine	$80,158 21	$72,893 32	$85,259 83
Third Maryland	3,931,493 25	3,289,962 73	2,662,009 47
Fourth Maryland	160,928 43	141,889 51	157,430 63
Total	4,092,421 68	3,431,852 24	2,819,440 10
Third Massachusetts	1,698,422 84	1,508,116 79	1,601,844 13
Fifth Massachusetts	903,906 15	861,060 58	933,919 13
Tenth Massachusetts	440,147 48	384,484 60	401,595 81
Total	3,042,476 47	2,753,661 97	2,937,359 07
First Michigan	1,595,025 15	1,251,409 52	1,362,945 87
Third Michigan	258,411 19	246,769 75	273,462 15
Fourth Michigan	194,539 46	169,912 55	164,576 96
Sixth Michigan	242,860 90	216,128 58	198,947 82
Total	2,290,836 70	1,884,220 40	1,999,932 80
First Minnesota	120,765 48	120,531 89	118,399 45
Second Minnesota	477,032 63	417,619 38	403,420 74
Total	597,798 11	538,151 27	521,820 19
Mississippi	74,542 32	67,878 53	87,314 18
Second Mississippi (old)	.....	9,753 11	.....
Total	74,542 32	77,631 64	87,314 18
First Missouri	7,471,276 63	6,194,184 83	6,186,922 72
Second Missouri	75,148 45	60,492 86	70,927 47
Fourth Missouri	716,228 52	384,313 99	507,719 88
Fifth Missouri	166,733 13	132,250 64	154,008 74
Sixth Missouri	1,264,607 38	900,550 54	634,875 35
Total	9,693,994 11	7,671,792 86	7,554,454 16
Montana	112,365 75	75,542 81	68,001 31
Nebraska	1,434,812 46	1,320,517 23	1,108,194 05
Nevada	51,276 10	40,308 22	50,350 57
New Hampshire	381,681 58	351,366 60	352,394 58
First New Jersey	280,020 02	278,548 57	303,779 82
Third New Jersey	603,040 94	483,777 15	460,583 70
Fifth New Jersey	5,458,045 18	4,662,103 07	4,686,604 72
Total	6,341,106 14	5,424,428 79	5,450,968 24
New Mexico	82,095 11	53,172 29	58,085 91
First New York	3,060,690 32	2,802,941 66	2,984,084 80
Second New York	3,015,574 54	3,024,441 53	4,206,252 54
Third New York	6,968,879 33	6,735,929 65	6,762,211 18
Eleventh New York	170,079 78	169,226 61	181,788 88
Twelfth New York	656,843 87	591,314 72	627,245 66
Fourteenth New York	702,723 62	590,677 39	620,596 47
Fifteenth New York	373,351 05	336,832 04	346,397 30
Twenty-first New York	390,301 53	323,251 46	333,264 94
Twenty-fourth New York	755,611 97	559,763 69	469,874 25
Twenty-sixth New York	491,169 73	411,763 86	384,253 23
Twenty-eighth New York	1,167,984 02	1,079,377 69	1,133,989 26
Thirtieth New York	1,510,912 34	1,342,391 27	1,403,396 85
Total	19,264,122 10	17,967,911 57	19,453,355 36
Second North Carolina	89,565 60	65,854 02	62,223 69
Third North Carolina (old)	.....	750 00	.....
Fourth North Carolina	1,016,693 68	865,952 08	1,025,782 71
Fifth North Carolina	1,211,615 18	989,750 03	1,274,314 36
Sixth North Carolina	620,708 23	456,835 62	507,024 22
Total	2,938,582 69	2,379,141 75	2,869,344 98

K.—*INTERNAL REVENUE ASSESSMENTS and STAMPS CHARGED for the fiscal year ended June* 30, 1883, *&c.*—Continued.

District.	Assessments and stamps charged.	Cash deposited 1883.	Cash deposited 1882.
First Ohio	$12, 315, 551 69	$10, 577, 527 72	$11, 928, 328 84
Third Ohio	2, 040, 364 21	1, 557, 956 52	1, 627, 045 69
Fourth Ohio	204, 747 15	181, 758 46	476, 943 52
Sixth Ohio	603, 724 10	444, 438 12	303, 962 86
Seventh Ohio	759, 329 26	673, 466 44	700, 260 02
Tenth Ohio	822, 583 99	682, 905 05	1, 021, 133 71
Eleventh Ohio	523, 932 42	524, 215 61	1, 211, 959 33
Fifteenth Ohio	181, 224 53	170, 242 11	202, 849 89
Eighteenth Ohio	1, 003, 183 42	899, 510 33	896, 300 73
Total	18, 454, 640 77	15, 712, 020 36	18, 368, 784 59
Oregon	115, 544 53	101, 097 75	88, 648 78
First Pennsylvania	3, 137, 959 30	2, 824, 875 99	3, 011, 318 33
Eighth Pennsylvania	780, 007 51	675, 254 77	689, 758 24
Ninth Pennsylvania	1, 423, 085 21	1, 340, 739 84	1, 450, 720 01
Twelfth Pennsylvania	455 622 87	429, 591 55	415, 147 38
Fourteenth Pennsylvania	280, 578 82	261, 369 25	245, 762 27
Sixteenth Pennsylvania	279, 208 73	254, 533 04	250, 842 50
Nineteenth Pennsylvania	146, 098 67	123, 310 67	144, 726 27
Twentieth Pennsylvania	93, 408 39	83, 981 61	102, 320 33
Twenty-second Pennsylvania	2, 139, 149 84	1, 854, 674 11	1, 685, 424 77
Twenty-third Pennsylvania	926, 212 94	884, 116 18	767, 154 44
Total	9, 661, 332 28	8, 732, 447 01	8, 763, 174 54
Rhode Island	388, 447 81	395, 319 43	229, 258 48
South Carolina	153, 711 57	118, 045 06	118, 867 71
Second Tennessee	182, 489 16	119, 241 32	118, 312 99
Fifth Tennessee	1, 112, 952 97	979, 280 05	777, 590 72
Sixth Tennessee (old)	.....	2, 290 85	.....
Eighth Tennessee	117, 540 45	74, 745 43	103, 145 89
Total	1, 412, 982 58	1, 175, 557 65	999, 049 60
First Texas	75, 814 05	77, 277 76	87, 754 75
Third Texas	89, 569 11	79, 668 02	84, 630 35
Fourth Texas	143, 363 97	120, 424 75	94, 671 28
Total	308, 747 13	277, 370 53	267, 056 38
Utah	61, 095 46	53, 895 10	48, 523 16
Vermont	52, 538 19	46, 092 80	54, 861 62
Second Virginia	1, 092, 066 68	770, 216 72	1, 016, 069 62
Third Virginia	2, 163, 786 62	1, 699, 837 83	2, 144, 886 37
Fourth Virginia	1, 779, 488 93	1, 109, 739 27	1, 097, 142 80
Fifth Virginia	2, 063, 656 67	1, 295, 593 59	1, 740, 517 13
Sixth Virginia	223, 197 21	202, 634 03	233, 297 79
Total	7, 322, 196 11	5, 078, 021 44	6, 231, 913 71
Washington	66, 941 42	48, 760 12	41, 024 42
First West Virginia	372, 289 01	348, 268 59	364, 241 17
Second West Virginia	248, 210 99	212, 129 14	135, 227 89
Total	620, 500 00	560, 397 73	499, 469 06
First Wisconsin	2, 804, 414 84	2, 533, 844 10	2, 560, 688 30
Second Wisconsin	194, 936 50	193, 816 09	198, 570 39
Third Wisconsin	309, 393 01	276, 631 58	257, 962 95
Sixth Wisconsin	218, 608 50	190, 909 19	174, 076 43
Total	3, 527, 352 85	3, 195, 200 96	3, 191, 298 07
Wyoming	26, 986 73	19, 705 82	19, 487 20

L.—*INTERNAL-REVENUE EXPENSES for the fiscal year ended June* 30, 1883.

District.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery, expressage, and other expenses.			
First Alabama	$2,500 00	$7,780 22	.....	$78 86	.....	$1,063 39	$11,422 47
Second Alabama	2,500 00	11,648 73	$399 99	148 63	$1,887 00	1,487 30	18,071 65
Total	5,000 00	19,428 95	399 99	227 49	1,887 00	2,550 69	29,494 12
Arizona	2,250 04	4,309 01	641 01	150 52	.....	824 35	8,174 93
Arkansas	2,625 00	12,758 20	.....	254 93	*a*7,376 00	1,782 67	24,796 80
First California	4,500 00	33,634 70	.....	663 03	20,844 00	27,187 86	86,829 59
Fourth California	3,250 00	17,900 00	1,280 00	206 90	5,008 00	7,892 12	35,537 02
Total	7,750 00	51,534 70	1,280 00	869 93	25,852 00	35,079 98	122,366 61
Colorado	2,875 00	11,789 12	1,100 00	142 62	.....	1,976 72	17,883 46
First Connecticut	2,875 00	8,507 50	250 00	102 65	2,932 00	2,222 25	16,889 40
Second Connecticut	3,125 00	8,648 81	400 00	91 43	.....	2,628 40	14,893 64
Total	6,000 00	17,156 31	650 00	194 08	2,932 00	4,850 65	31,783 04
Dakota	2,750 00	6,900 00	475 00	157 37	.....	.....	10,282 37
Delaware	3,125 00	8,425 00	300 20	85 36	.....	1,213 82	13,149 38
Florida	3,000 00	10,351 60	589 32	96 72	.....	.....	14,037 64
Second Georgia	3,125 00	26,136 38	100 00	299 74	34,663 00	7,136 82	71,460 94
Third Georgia	2,641 33	14,999 87	.....	141 30	2,700 00	1,773 52	22,256 02
Total	5,766 33	41,136 25	100 00	441 04	37,363 00	8,910 34	93,716 96
Idaho	2,125 00	4,487 40	380 00	341 61	1,252 00	414 14	9,000 15
First Illinois	4,500 00	26,600 00	.....	459 30	*b*32,640 00	44,273 12	108,472 42
Second Illinois	3,000 00	4,858 13	418 56	107 91	1,252 00	492 31	10,128 91
Third Illinois	2,625 00	5,995 98	575 00	53 92	384 00	122 81	9,756 71
Fourth Illinois	4,000 00	12,634 40	551 30	225 49	5,422 00	3,755 87	26,589 06
Fifth Illinois	4,500 00	15,538 39	1,283 48	220 14	54,932 00	52,441 40	128,915 41
Seventh Illinois	2,375 00	2,720 00	140 75	34 95	.....	.....	5,270 70
Eighth Illinois	4,500 00	10,700 00	.....	83 78	8,063 00	5,848 44	29,195 22
Thirteenth Illinois	3,813 20	14,042 50	.....	177 05	1,908 00	2,030 28	21,971 03
Total	29,313 20	93,089 40	2,969 09	1,362 54	104,601 00	108,964 23	340,299 46
First Indiana	2,875 00	6,589 03	.....	153 65	3,284 00	1,881 78	14,783 46
Fourth Indiana	4,500 00	7,081 84	330 00	174 98	22,084 00	16,147 18	50,318 00
Sixth Indiana	4,000 00	5,253 55	.....	119 21	*c*6,747 00	3,307 32	19,427 08
Seventh Indiana	4,500 00	7,700 00	663 25	113 36	5,678 00	5,395 36	24,049 97
Tenth Indiana	*d*2,875 00	6,253 10	177 00	71 18	.....	811 47	10,187 75
Eleventh Indiana	2,500 00	3,981 68	121 95	55 74	420 00	.....	7,079 37
Total	21,250 00	36,859 20	1,292 20	688 12	38,213 00	27,543 11	125,845 63
Second Iowa	3,125 00	5,200 00	362 50	82 25	684 00	720 94	10,174 69
Third Iowa	3,125 00	9,070 60	.....	179 66	.....	980 82	13,356 08
Fourth Iowa	2,750 00	5,902 44	353 10	71 66	.....	852 99	9,930 19
Fifth Iowa	4,500 00	8,775 75	.....	106 80	14,780 00	11,913 46	40,076 01
Total	13,500 00	28,948 79	715 60	440 37	15,464 00	14,468 21	73,536 97
Kansas	3,000 00	12,585 94	552 05	112 48	2,191 00	469 56	18,911 03
Second Kentucky	4,500 00	15,505 42	490 19	313 07	57,012 00	21,771 95	99,592 63
Fifth Kentucky	4,500 00	25,206 71	194 60	1,123 03	191,048 00	65,003 74	287,076 08
Sixth Kentucky	4,500 00	14,744 90	75 00	192 73	61,250 00	35,709 46	116,472 09
Seventh Kentucky	4,500 00	13,555 27	700 00	350 44	82,485 00	19,952 53	121,543 24
Eighth Kentucky	3,125 00	8,167 65	350 00	308 72	39,066 00	2,882 36	53,899 73
Ninth Kentucky	2,875 00	5,660 85	387 55	93 55	11,113 00	1,902 69	22,032 64
Total	24,000 00	82,840 80	2,197 34	2,381 54	441,974 00	147,222 73	700,616 41

a Includes $252 appertaining to fiscal year 1881.
b Includes $776 appertaining to fiscal year 1881.
c Includes $207 appertaining to fiscal year 1881.
d Includes $125 salary of previous year.

L.—*INTERNAL-REVENUE EXPENSES for fiscal year ending June* 30, 1883—Cont'd

District.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expenses.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery, expressage, and other expenses.			
Louisiana	$4,000 00	$26,223 65	$112 50	$193 20	.....	$7,687 87	$38,217 22
Maine	2,375 00	6,700 00	.....	56 75	.....	.....	9,131 75
Third Maryland	4,500 00	33,035 48	500 00	346 95	$18,470 00	29,365 29	86,217 72
Fourth Maryland	2,750 00	6,600 00	250 00	98 40	13,229 00	629 31	23,556 71
Total	7,250 00	39,635 48	750 00	445 35	31,699 00	29,994 60	109,774 43
Third Massachusetts	4,500 00	17,525 00	.....	104 85	5,840 00	10,968 62	38,938 47
Fifth Massachusetts	4,250 00	13,450 00	500 00	76 13	10,036 00	6,254 77	34,566 90
Tenth Massachusetts	3,375 00	8,300 00	446 20	157 11	1,936 00	2,072 97	16,287 28
Total	12,125 00	39,275 00	946 20	338 09	17,812 00	19,296 36	89,792 65
First Michigan	4,500 00	11,528 48	768 75	162 55	.....	2,399 18	19,358 96
Third Michigan	3,000 00	6,336 45	237 50	117 36	.....	.....	9,691 31
Fourth Michigan	2,750 00	4,108 76	.....	57 35	.....	838 91	7,755 02
Sixth Michigan	2,875 00	6,198 35	325 00	69 03	.....	.....	9,467 38
Total	13,125 00	28,172 04	1,331 25	406 29	.....	3,238 09	46,272 67
First Minnesota	2,625 00	5,948 55	200 00	49 86	.....	591 86	9,415 27
Second Minnesota	3,375 00	9,050 00	.....	190 88	.....	2,333 35	14,949 23
Total	6,000 00	14,998 55	200 00	240 74	.....	2,925 21	24,364 50
Mississippi	2,875 00	17,355 45	480 00	198 81	.....	166 90	21,076 16
First Missouri	4,500 00	23,585 00	2,367 10	493 40	13,308 00	27,554 41	71,807 91
Second Missouri	2,375 00	5,191 85	230 00	216 80	2,645 00	1,911 54	12,570 19
Fourth Missouri	3,375 00	7,777 80	400 00	237 44	1,719 00	262 20	13,771 44
Fifth Missouri	2,750 00	6,699 00	318 25	216 72	1,624 00	691 12	12,299 09
Sixth Missouri	4,250 00	10,099 10	1,000 00	94 05	15,032 00	7,928 69	38,403 84
Total	17,250 00	53,352 75	4,315 35	1,258 41	34,328 00	38,347 96	148,852 47
Montana	2,500 00	7,600 00	400 00	39 88	.....	105 14	10,645 02
Nebraska	4,500 00	8,000 00	.....	113 21	5,816 00	5,675 60	24,104 81
Nevada	2,500 00	4,978 80	400 00	96 05	.....	87 01	8,061 86
New Hampshire	*a*3,343 75	5,300 00	.....	97 32	1,460 00	1,080 19	11,281 26
First New Jersey	3,250 00	8,200 00	481 25	105 20	.....	1,279 82	13,316 27
Third New Jersey	3,625 00	8,996 15	426 25	55 34	3,476 00	3,701 04	20,279 78
Fifth New Jersey	4,500 00	21,499 93	.....	168 67	.....	2,401 50	28,570 10
Total	11,375 00	38,696 08	907 50	329 21	3,476 00	7,382 36	62,166 15
New Mexico	2,500 00	4,655 25	700 00	132 60	.....	270 26	8,258 11
First New York	4,500 00	33,346 47	4,150 00	242 66	8,094 00	13,377 40	63,710 53
Second New York	4,500 00	33,636 09	.....	214 10	.....	25,824 40	64,174 59
Third New York	4,500 00	34,737 81	3,500 00	321 24	.....	4,866 68	47,925 73
Eleventh New York	2,750 00	7,161 59	350 00	117 27	.....	523 01	10,901 87
Twelfth New York	3,750 00	10,600 00	500 00	9 86	.....	194 21	15,054 07
Fourteenth New York	3,750 00	9,123 54	632 75	154 95	.....	3,187 86	16,849 10
Fifteenth New York	3,156 25	5,269 11	550 00	56 85	.....	717 41	9,749 62
Twenty-first New York	3,250 00	6,110 77	.....	53 88	1,252 00	1,406 97	12,073 62
Twenty-fourth New York	3,750 00	7,478 51	829 19	165 97	1,464 00	2,831 36	16,519 03
Twenty-sixth New York	3,375 00	6,498 44	342 65	85 93	.....	816 17	11,118 19
Twenty-eighth New York	4,500 00	12,431 78	1,376 10	168 21	.....	5,263 94	23,740 03
Thirtieth New York	4,500 00	14,500 00	.....	91 30	*b*7,300 00	8,675 33	35,066 63
Total	46,281 25	180,894 11	12,230 69	1,682 22	18,110 00	67,684 74	326,883 01

a Includes $93.75 salary of previous year.
b Includes $224 appertaining to fiscal year 1881.

L.—*INTERNAL-REVENUE EXPENSES for fiscal year ended June* 30, 1883—Cont'd.

District.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery, expressage, and other expenses.			
Second North Carolina	$2,500 00	$12,832 80	$230 00	$75 56	$1,427 00	$3,409 49	$20,474 85
Fourth North Carolina	4,250 00	24,415 13	.....	223 25	*a*6,845 00	6,954 19	42,687 57
Fifth North Carolina	4,375 00	19,246 37	700 00	341 12	*b*38,368 00	4,734 65	67,765 14
Sixth North Carolina	3,500 00	29,223 07	685 00	615 32	*b*141,909 00	18,316 51	194,248 90
Total	14,625 00	85,717 37	1,615 00	1,255 25	188,549 00	33,414 84	325,176 46
First Ohio	4,500 00	26,830 65	2,515 31	501 87	44 772 00	79,000 38	158,120 21
Third Ohio	4,500 00	11,195 90	1,160 60	92 17	*c*8,044 00	6,033 64	31,026 31
Fourth Ohio	2,875 00	5,480 18	250 00	53 21	*d*2,328 00	830 39	11,816 78
Sixth Ohio	3,500 00	4,500 00	170 60	85 94	4,836 00	2,573 43	15,665 97
Seventh Ohio	3,875 00	8,028 57	853 14	101 42	4,386 00	2,742 95	19,987 08
Tenth Ohio	3,906 60	11,573 21	828 92	173 67	4,604 00	3,586 11	24,672 51
Eleventh Ohio	3,625 00	7,594 73	314 88	58 38	3,261 00	3,437 15	18,291 14
Fifteenth Ohio	2,750 00	5,297 45	145 86	58 02	2,032 00	6 70	10,290 03
Eighteenth Ohio	4,250 00	15,900 00	842 86	195 59	6,086 00	2,925 42	30,199 87
Total	33,781 60	96,400 69	7,082 17	1,320 27	80,349 00	101,136 17	320,069 90
Oregon	2,625 00	4,926 04	.....	52 85	188 00	1,074 55	8,866 44
First Pennsylvania	4,500 00	36,037 86	.....	177 21	4,900 00	42,043 33	87,658 40
Eighth Pennsylvania	3,875 00	11,628 98	636 82	114 12	4,879 00	2,658 78	23,792 70
Ninth Pennsylvania	4,500 00	14,300 00	738 95	286 63	11,190 00	1,691 18	32,706 76
Twelfth Pennsylvania	3,375 00	13,973 65	562 00	250 98	2,817 00	3,074 99	24,053 62
Fourteenth Pennsylvania	3,000 00	7,253 51	215 00	82 19	12,934 00	1,585 75	25,070 45
Sixteenth Pennsylvania	3,000 00	8,165 40	289 51	97 37	17,535 00	300 29	29,387 57
Nineteenth Pennsylvania	2,625 00	5,050 00	.....	63 96	.....	431 84	8,170 80
Twentieth Pennsylvania	2,500 00	4,990 97	116 36	38 61	3,079 00	.....	10,724 94
Twenty-second Pennsylvania	4,500 00	18,445 01	1,178 25	222 22	40,080 00	16,933 49	81,358 97
Twenty-third Pennsylvania	4,250 00	10,171 74	650 00	196 34	8,207 00	5,175 70	28,650 78
Total	36,125 00	130,017 12	4,386 89	1,529 63	105,621 00	73,895 35	351,574 99
Rhode Island	3,375 00	6,600 00	.....	54 34	.....	758 17	10,787 51
South Carolina	*e*3,625 00	20,321 28	.....	237 96	11,662 00	1,959 98	37,806 22
Second Tennessee	2,625 00	11,898 15	.....	82 66	*f*14,105 00	4,529 87	33,240 68
Fifth Tennessee	4,375 00	18,415 19	.....	333 18	59,180 00	11,383 21	93,686 58
Eighth Tennessee	2,500 00	7,191 25	515 00	66 31	1,640 00	91 95	12,004 51
Total	9,500 00	37,504 59	515 00	482 15	74,925 00	16,005 03	138,931 77
First Texas	3,000 00	9,876 29	905 00	149 24	.....	1,820 32	15,750 85
Third Texas	2,500 00	10,726 22	.....	76 31	2,504 00	70 14	15,876 67
Fourth Texas	2,625 00	10,497 21	373 20	51 30	1,857 00	746 90	16,150 61
Total	8,125 00	31,099 72	1,278 20	276 85	4,361 00	2,637 36	47,778 13
Utah	2,500 00	3,400 00	396 00	47 71	.....	1,137 52	7,481 23
Vermont	2,250 00	3,998 20	191 53	55 65	.....	.....	6,495 38
Second Virginia	4,000 00	19,183 47	.....	311 02	.....	5,678 15	29,172 64
Third Virginia	4,500 00	17,274 98	.....	92 80	111 00	3,152 60	25,131 38
Fourth Virginia	4,500 00	15,924 77	643 85	166 39	.....	1,153 70	22,388 71
Fifth Virginia	4,500 00	21,740 47	1,127 34	244 51	2,984 00	3,742 03	34,338 35
Sixth Virginia	3,000 00	11,540 99	339 90	147 11	22,261 00	2,817 68	40,106 68
Total	20,500 00	85,664 68	2,111 09	961 83	25,356 00	16,544 16	151,137 76

a Includes $207 appertaining to fiscal year 1881.
b Includes $27 appertaining to fiscal year 1881.
c Includes $260 appertaining to fiscal year 1881.
d Includes $136 appertaining to fiscal year 1881.
e Includes $125 salary of previous year.
f Includes $441 appertaining to fiscal year 1881.

L.—*INTERNAL-REVENUE EXPENSES for fiscal year ending June* 30, 1883—Cont'd.

District.	Expenses of collectors's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery. expressage, and other expenses.			
Washington	$2, 250 00	$3, 991 20	$250 00	$192 56	.....	.....	$6, 683 76
First West Virginia	3, 250 00	10, 200 00	199 00	58 07	.....	$1, 671 85	15, 378 92
Second West Virginia	2, 875 00	6, 066 90	238 50	9 31	$4, 335 00	2, 403 07	15, 927 78
Total	6, 125 00	16, 266 90	437 50	67 38	4, 335 00	4, 074 92	31, 306 70
First Wisconsin	4, 500 00	11, 088 82	.....	159 01	11, 992 00	10, 584 43	38, 324 26
Second Wisconsin	2, 875 00	5, 700 00	.....	100 07	.....	448 47	9, 123 54
Third Wisconsin	3, 125 00	8, 690 24	488 58	96 08	939 00	631 32	13, 970 22
Sixth Wisconsin	2, 875 00	5, 700 00	400 00	117 97	.....	.....	9, 092 97
Total	13, 375 00	31, 179 06	888 58	473 13	12, 931 00	11, 664 22	70, 510 99
Wyoming	2, 125 00	2, 803 40	350 00	46 24	.....	.....	5, 324 62

REPORT OF THE SIXTH AUDITOR.

3780 F——31

REPORT

OF THE

AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
Washington, D. C., November 8,1883.

SIR: I have the honor to submit the report of the business operations of this office for the fiscal year ended June 30, 1883.

My annual report to the Postmaster-General exhibits in detail the financial transactions of the Post-Office Department during the last fiscal year. The following is a summary* of the principal labors of the divisions of this office during the last fiscal year, viz:

* * * * * * *

NUMBER of GENERAL POSTAL ACCOUNTS of POSTMASTERS, the INCREASE in the NUMBER, and the CLASSIFICATION of the OFFICES, for the fiscal year ended June 30, 1883.

States.	First, second, and third class offices.				Fourth class offices.	Total in each State.	Increase.	First, second, and third class offices.			Fourth class offices.		
	Special.	Depository.	Depositing.	Total.	Depositing.			Letter carriers.	Railway postal clerks.	Mail messengers.	Railway postal clerks.	Mail messengers.	Special mail carriers.
Alabama	....	2	18	20	1,299	1,319	59	1	4	8	....	49	69
Alaska Territory	....	....	.....	.....	5	5	1	....	....	.....	....	.....	1
Arizona Territory	....	....	5	5	125	130	9	....	....	1	1	7	5
Arkansas	....	1	14	15	1,003	1,018	44	1	4	5	....	17	15
California	1	....	56	57	917	974	31	3	5	25	1	47	57
Colorado	....	1	37	38	448	486	50	2	6	15	....	42	41
Connecticut	....	2	51	53	406	459	†2	4	6	28	1	76	8
Dakota Territory	....	1	19	20	702	722	181	....	8	7	1	34	79
Delaware	....	....	7	7	112	119	2	1	1	6	3	10	1
District of Columbia	1	....	.....	1	5	6	1	1	1	1	....	1	1
Florida	....	1	12	13	426	439	49	1	4	6	2	29	28
Georgia	....	2	26	28	1,265	1,293	56	4	10	12	5	24	39
Idaho Territory	....	1	1	2	141	143	11	....	....	.....	....	20	17
Illinois	1	2	183	186	1,924	2,110	34	7	33	110	....	196	38
Indiana	....	4	83	87	1,700	1,787	53	7	19	63	....	195	71
Indian Territory	....	....	.....	.....	123	123	12	....	....	.....	....	.....	4
Iowa	....	5	115	120	1,458	1,578	22	8	28	75	5	168	22
Kansas	....	1	78	79	1,486	1,565	3	3	15	51	....	102	23
Kentucky	....	2	32	34	1,561	1,595	80	3	7	11	....	41	144

* Much of the matter here referred to is omitted for want of space, but it will all be found in the pamphlet edition of the Auditor's report.

† Decrease.

NUMBER of GENERAL POSTAL ACCOUNTS of POSTMASTERS, &c.—Cont'd.

Name.	First, second, and third class offices.				Fourth class offices.	Total in each State.	Increase.	First, second, and third class offices.			Fourth class offices.		
	Special.	Depository.	Depositing.	Total.	Depositing.			Letter-carriers.	Railway postal clerks.	Mail messengers.	Railway postal clerks.	Mail messengers.	Special mail carriers.
Louisiana	1	....	13	14	517	531	14	1	4	6	....	68	28
Maine	....	3	28	31	946	977	21	4	7	12	1	77	41
Maryland	1	....	18	19	780	799	49	1	10	7	....	49	41
Massachusetts	1	2	113	116	658	774	*1	14	7	57	....	129	25
Michigan	....	5	101	106	1,423	1,529	51	7	16	65	....	172	144
Minnesota	....	2	49	51	999	1,050	26	2	15	30	1	91	112
Mississippi	....	1	22	23	788	811	25	....	5	8	....	39	30
Missouri	1	....	65	66	1,848	1,914	46	4	13	41	4	65	35
Montana Territory	....	1	8	9	191	200	6	....	....	1	1	11	9
Nebraska	....	1	38	39	836	875	34	2	7	23	....	87	14
Nevada	....	....	11	11	128	139	6	....	1	2	....	1	8
New Hampshire	....	2	28	30	460	490	9	2	4	16	1	64	11
New Jersey	....	1	57	58	665	723	11	7	3	28	3	149	48
New Mexico Territory	....	1	5	6	169	175	2	....	1	2	....	14	29
New York	2	10	196	208	2,874	3,082	50	15	36	135	5	527	195
North Carolina	....	1	17	18	1,680	1,698	96	1	7	10	....	44	115
Ohio	1	4	129	134	2,487	2,621	68	12	25	95	....	246	97
Oregon	....	1	11	12	399	411	14	1	1	5	....	16	12
Pennsylvania	1	6	147	154	3,591	3,745	155	14	38	90	....	430	132
Rhode Island	....	1	10	11	111	122	1	3	1	6	....	26	6
South Carolina	....	1	15	16	757	773	21	1	7	9	....	35	34
Tennessee	....	3	18	21	1,726	1,747	113	3	17	15	1	52	117
Texas	....	2	59	61	1,404	1,465	20	5	10	20	2	68	33
Utah Territory	....	1	6	7	218	225	7	....	2	3	...	32	12
Vermont	....	4	23	27	482	509	11	1	7	14	....	69	11
Virginia	....	1	27	28	1,876	1,904	62	4	9	19	....	93	81
Washington Territory	....	1	7	8	288	296	14	....	3	4	....	9	32
West Virginia	....	1	12	13	1,031	1,044	49	1	5	6	....	31	41
Wisconsin	....	2	76	78	1,352	1,430	33	4	20	51	....	132	107
Wyoming Territory	....	1	3	4	90	94	14	....	....	.....	....	2	8
Total	11	84	2,049	2,144	45,880	48,024	.....	155	432	1,204	38	3,886	2,271
Increase	....	....	.....	182	1,541	1,723	.....	43	61	202	*36	252	141

* Decrease.

NUMBER of CHANGES of POST-OFFICES and POSTMASTERS during the fiscal year ended June 30, 1883.

Offices established and re-established	3,301
Offices discontinued	1,578
New bonds given by postmasters	1,668
Miscellaneous changes	10,947
Total	17,494
Increase	1,522
Accounts of late postmasters adjusted during the year	14,860
Accounts of late postmasters unadjusted at close of fiscal year	10,777
Total	25,637
Increase in number of late accounts	3,013

* * * * * * *

STATEMENT showing TRANSACTIONS in MONEY ORDERS during the fiscal year ended June 30, 1883.

	Number.	Value.	Increase.		Decrease.	
			Number.	Value.	Number.	Value.
Number of money-order statements received, examined, filed, and registered	308, 204		38, 655			
Money orders issued:						
Domestic	8, 807, 556	$117, 329, 406 31	386, 687	$3, 929, 288 10		
Canadian, international	48, 094	1, 016, 598 62			135	2, 043 00
British, international	220, 624	3, 194, 126 64	38, 331	453, 764 55		
German, international	151, 962	2, 450, 969 43	35, 592	393, 264 01		
Swiss, international	13, 541	272, 512 83	3, 461	66, 692 77		
Italian, international	23, 418	640, 035 35	9, 185	231, 813 75		
French, international	7, 672	121, 805 30	1, 657	22, 067 20		
Jamaica, international	136	2, 628 62	91	1, 711 39		
New Zealand, international	169	4, 837 41	107	3, 275 63		
New South Wales, international	115	2, 804 47	46	458 72		
Belgian, international	413	7, 863 74	413	7, 863 74		
Tasmanian, international	5	91 52	5	91 52		
India, international	53	882 83	53	882 83		
Victoria, international	124	2, 675 35	77	1, 474 52		
Money orders paid, received, examined, assorted, checked, and filed:						
Domestic	8, 602, 625	116, 498, 702 04	200, 957	3, 893, 496 20		
Canadian, international	65, 809	1, 014, 887 79	16, 272	229, 561 78		
British, international	29, 546	483, 142 94	4, 606	75, 376 01		
German, international	41, 187	1, 242, 478 84	6, 213	194, 538 07		
Swiss, international	4, 271	124, 380 07	251	11, 088 02		
Italian, international	724	19, 979 89		363 02	14	
French, international	3, 128	71, 296 09	400	13, 943 30		
Jamaica, international	775	18, 204 97	478	9, 920 84		
New Zealand, international	1, 275	19, 685 22	848	10, 482 75		
New South Wales, international	532	11, 685 44	439	9, 608 39		
Belgian, international	371	9, 390 10	371	9, 390 10		
Tasmanian, international	26	471 36	26	471 36		
India, international	343	4, 213 87	343	4, 213 87		
Victoria, international	465	10, 584 13	336	7, 980 41		
Money orders repaid, received, examined, assorted, checked, and filed:						
Domestic	63, 269	845, 579 74		62, 573 68		
Canadian, international	312	5, 007 08		710 35		
British, international	623	8, 681 02		3, 210 06		
German, international	1, 062	15, 098 09		4, 676 94		
Swiss, international	56	918 62		59 57		
Italian, international	69	1, 403 36		687 38		
French, international	79	1, 395 12		550 02		
Jamaica, international	2	73 05	2	73 05		
New Zealand, international						
New South Wales, international	4	200 00	4	200 00		
Belgian, international						
Tasmanian, international						
India, international	1	10 00	1	10 00		
Victoria, international						
Certificates of deposits received, registered, compared, and checked	574, 032	92, 166, 154 24	44, 050	4, 778, 425 74		
Transfers received, registered, compared, and checked	12, 081	1, 676, 527 00		18, 614 51	1	
Drafts received, registered, compared, and checked	24, 319	11, 395, 734 87	1, 234	572, 534 41		
Remittances received, registered, compared, and checked	1, 258	334, 618 18	30			63, 607 89
International lists of orders of United States issue received, examined, registered, and checked:						
Canadian	252	770, 673 41	94	287, 781 19		
British	207	2, 674, 922 93			62	334, 508 27
German	275	2, 943, 121 15	58	1, 013, 371 64		
Swiss	189	265, 464 12	18	69, 356 01		
Italian	169	613, 065 52	28	251, 924 89		
French	18	146, 170 57	6	80, 429 44		
Jamaica	34	2, 060 29	25	1, 599 23		
New Zealand	17	5, 618 14	14	5, 008 84		
Belgian	26	4, 354 04	26	4, 354 04		
New South Wales	14	3, 640 84	11	3, 102 55		

STATEMENT showing TRANSACTIONS in MONEY ORDERS during the fiscal year ending June 30, 1883—Continued.

	Number.	Value.	Increase.		Decrease.	
			Number.	Value.	Number.	Value.
International lists of orders of United States issue received, examined, registered, and checked—Continued.						
India	30	$625 60	30	$625 60	.....	.....
Victoria	11	2,148 31	8	1,827 11	.....	.....
International lists of orders of foreign issue received, examined, registered, and checked:						
Canadian	345	263,382 23	103	273,200 52	.....	.....
British	181	394,189 84	.....	.....	68	$69,031 63
German	260	1,541,183 31	51	532,398 35	.....	.....
Swiss	210	131,033 45	54	.....	.....	19,744 58
Italian	104	21,236 97	.....	3,239 66	.....	.....
French	18	87,385 81	6	54,245 12	.....	.....
Jamaica	37	15,519 03	29	10,049 63	.....	.....
New Zealand	34	24,168 36	27	16,460 75	.....	.....
Belgian	39	6,646 91	39	6,646 91	.....	.....
New South Wales	14	11,201 06	11	9,734 15	.....	.....
India	36	4,631 21	36	4,631 21	.....	.....
Victoria	13	8,607 33	10	6,636 51	.....	.....
International accounts received, examined, registered, and adjusted:						
Canadian	3	1,394,055 64	1	561,073 71	.....	.....
British	10	3,069,112 77	4	.....	.....	403,539 90
German	5	4,484,304 46	1	1,545,769 99	.....	.....
Swiss	4	396,497 57	1	49,611 46	.....	.....
Italian	4	634,302 49	.....	255,164 55	.....	.....
French	6	233,556 38	2	134,674 56	.....	.....
Jamaica	4	17,579 32	3	11,648 86	.....	.....
New Zealand	5	29,786 50	4	21,469 59	.....	.....
Belgian	1	11,000 95	1	11,000 95	.....	.....
New South Wales	4	14,841 90	3	12,836 70	.....	.....
India	9	5,256 81	9	5,256 81	.....	.....
Victoria	3	10,755 64	2	8,463 62	.....	.....
Money orders withdrawn for examination and returned	2,112	.....	130	.....	.....	.....
Advices sent for, examined, and returned	21,125	.....	1,985	.....	.....	.....
Money orders returned for correction	36,975	.....	850	.....	.....	.....
Money-order accounts prepared, entered, and submitted for suit	7	3,877 93	.....	477 36	4	.....
Letters written and transmitted	7,720	.....	710	.....	.....	.....
Commission and error circulars transmitted	195,240	.....	41,212	.....	.....	.....

* * * * * * *

BALANCES RECEIVED by the UNITED STATES on SETTLEMENT of POSTAL ACCOUNTS with FOREIGN GOVERNMENTS.

Great Britain, 1881–'82	$143,407 31
Canada	12,051 13
Japan	2,377 30
Mexico	2,645 85
Spain, 1881–'82	924 94
Bermuda, 1881–'82	544 73
Curacoa, 1881–'82	243 76
Bahama, 1881–'82	220 65
New South Wales	253 11
Norway	101 90
Hong-Kong	85 31
Chili, 1881–'82	70 14
Republic of Honduras, 1881–'82	82 87
Switzerland	39 18
Singapore	11 67
Victoria	158 20
Jamaica	735 83
Total amount received	163,953 88

BALANCES PAID FOREIGN GOVERNMENTS on the SETTLEMENT of POSTAL ACCOUNTS.

Belgium	$16,136 46
Germany	8,802 96
Denmark	5,216 94
France	4,176 30
Italy	4,100 86
Sweden	1,253 16
St. Thomas, 1881–'82	1,507 79
Brazil, 1881–'82	611 24
Austria	582 62
Roumania	297 08
Total amount paid	42,685 41

* * * * * * *

During the past year there has been a very great addition to the current work of the office, besides the extra work caused by the preparation of all that part of the Biennial Register relating to mail transportation and the compensation of postmasters, and the readjustment of nearly forty-six thousand accounts caused by the change in commissions of postmasters of the fourth class. The addition to the current work was caused by new mail routes, increase in the number of failing mail contractors, changed methods of payment occasioned by changes in the laws, by the addition of sixteen hundred and thirty-two new post-offices, and the increase of business in every post-office, and nearly every branch of the Post-Office Department. The following table prepared last year, at your direction, shows the disproportion between the increase of the business and the increase of the force of this office since July 1, 1860.

CONDENSED COMPARATIVE STATEMENT of the WORK of the OFFICE, from July 1, 1860, *to June* 30, 1882.

Year.	No. of quarterly postal accounts.	No. of clerks on postal accounts.	No. of postal accounts per clerk.	Aggregate number of all accounts including M. O.	Cost of adjustment per 1,000 accounts.	No. of money orders issued and audited.	No. of money-order clerks.	No. of money orders per clerk.
1861	148,735	130	1,144	148,735	$1,165 00	.....	.....	.....
1862	112,650	134	840	112,650	1,611 00	.....	.....	.....
1863	117,260	134	875	117,260	1,558 00	.....	.....	.....
1864	119,824	135	888	119,824	1,535 00	.....	.....	.....
1865	117,263	134	875	124,647	1,462 00	74,277	6	12,379
1866	125,887	135	932	148,778	1,305 00	243,609	6	40,601
1867	140,827	132	1,067	184,143	1,041 00	474,496	9	52,722
1868	152,096	128	1,188	215,224	898 00	831,937	13	63,995
1869	155,773	131	1,189	243,393	943 00	1,264,143	34	37,181
1870	157,037	125	1,256	255,277	892 00	1,671,981	40	41,799
1871	167,027	115	1,452	276,248	829 00	2,151,794	50	43,035
1872	176,280	115	1,533	301,276	799 00	2,573,349	58	44,368
1873	189,444	125	1,515	328,923	811 00	3,447,533	73	47,226
1874	201,036	122	1,648	360,252	782 00	4,533,247	87	52,106
1875	209,101	134	1,560	372,205	778 00	5,108,573	90	56,762
1876	219,458	143	1,535	396,962	782 00	5,108,009	90	56,756
1877	226,776	139	1,631	419,072	711 00	5,030,657	84	59,889
1878	236,122	134	1,762	448,231	693 00	5,733,905	99	57,918
1879	251,752	139	1,811	477,000	673 00	6,509,331	104	62,590
1880	271,599	139	1,954	504,111	637 00	7,461,909	104	71,748
1881	292,198	150	1,948	540,262	638 00	7,954,330	109	72,975
1882	307,399	156	1,970	576,948	622 00	8,798,312	114	77,178

With the diligent and faithful work of the clerks, extended beyond the required hours, it has been found impossible to keep up the current work in all the divisions of the office. In the money-order division the change in fees and the introduction of postal notes has added greatly to

the current work, besides the regular increase of business and the addition of four hundred and twenty-one new money-order offices. The work of this division has been performed under difficulties, caused by being moved into a building without casing for its files, and where the carpenters have been at work, in one room after another, putting up casing during the whole year. This new building is not large enough for the force required at the present time. The narrow hallways are already filled with casing for files, and there is no space in the building for the books in almost daily use. Another building, in addition to the present one, is an immediate necessity for the money-order business. It should be made large enough to accommodate the Auditor's office, and be under the control of the Department which furnishes its working force.

Respectfully,

J. H. ELA,
Auditor.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

REPORT OF THE TREASURER OF THE UNITED STATES.

REPORT

OF

THE TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, D. C., November 1, 1883.

SIR: The following report, showing the operations of the Treasury of the United States for the fiscal year 1883, and its condition on June 30, 1883, is respectfully submitted:

SUMMARY OF OPERATIONS.

The receipts of the Government show an increase over those of 1882 in the revenue from sales of public lands only; the amount of this increase was $3,202,724.05. The decrease in the revenue from customs was $5,704,233.32; from internal revenue, $1,777,226.47, and from miscellaneous sources, $958,932.59; making a decrease in the net revenue of $5,237,668.33. The total net revenue was $398,287,581.95.

The net expenditures amounted to $265,408,137.54, an increase over those of 1882 of $7,426,697.97, which added to the decrease in the net revenue, makes a decrease in the surplus revenue applicable to the reduction of the public debt of $12,664,366.30. The increase in expenditures was, on account of civil and miscellaneous, $11,458,271.23; on account of War Department, $5,340,888.74; on account of Navy Department, $251,390.91; and on account of Interior Department, $2,293,222.63. The expenditures on account of interest on the public debt show a decrease of $11,917,075.54—from $71,077,206.79 in 1882, to $59,160,131.25 in 1883.

The amount standing to the credit of disbursing officers of the United States on the books of the Treasury at the close of the year was $37,939,769.06.

The receipts on account of the Post-Office Department for the fiscal year were $46,046,342.89, and the expenditures $43,311,358.49. Of these amounts, $23,095,914.63 was received and expended by postmasters without being deposited in the Treasury.

The unavailable funds of the Treasury decreased from $29,517,275.32 to $29,514,665.44, or $2,609.88; and the unavailable funds of the Post-Office Department from $40,078.06 to $37,277.06, or $2,801.

The amount collected from national banks on account of semi-annual duty accruing on their capital, circulation, and deposits during the first half of the fiscal year was $4,611,252.03, and on account of duty accruing on their circulation for the second half of the year $1,564,521.59.

The total amount collected on this account since the beginning of the national-banking system is $124,181,479.87.

At the close of the fiscal year there were in the custody of this office $373,712,500 in United States bonds held in trust for national banks, of which $356,596,500 were held as security for circulation, a decrease of $4,126,200 from the amount so held at the close of the previous year; $17,116,000 were held as security for public moneys deposited with national-bank depositaries. During the year $268,035,400 in bonds were deposited for these purposes and $270,970,600 withdrawn; a total movement of bonds of $539,006,000, and an increase of $280,903,500 over the movement of the previous year.

The amount of United States currency outstanding at the close of the year was $362,403,315.14. There was redeemed during the year $130,180,7599.6 in United States currency, silver certificates, and gold certificates of the new issue, making the total redemptions since the first issue of currency $2,407,590,868.22.

The issues of silver certificates amounted to $35,040,000 during the year, and the redemptions were $12,519,879, leaving the amount nominally outstanding at the close of the year, $88,616,831.

Of the gold certificates authorized by the act of July 12, 1882, there were issued $86,710,000, and redeemed $7,834,900; leaving nominally outstanding $78,875,100, which added to the amount of gold certificates of the old issue in circulation, $3,503,540, makes a total of $82,378,640.

Coupons from United States bonds amounting to $9,562,689.26 were paid at the various offices of the Treasury during the year and forwarded to the Treasurer's office for examination; and there were issued in payment of interest on registered bonds 298,380 checks on the Treasurer and assistant treasurers of the United States amounting to $48,003,130.19.

There were also issued 42,018 drafts on warrants of the Secretary of the Treasury, 48,268 drafts on warrants of the Postmaster-General, and 61,767 transfer checks on assistant treasurers, making a total of 450,433 drafts and checks issued from this office during the year.

Bonds of the United States to the amount of $134,009,750 were redeemed during the year, $44,850,700 of which amount was applied to the sinking fund. There were also retired, by exchange into 3 per cent. bonds authorized by the act of July 12, 1882, $304,252,000 of the bonds formerly bearing 3½ per cent. The total amount of bonds retired by purchase, redemption, conversion, or exchange from March 11, 1869, to June 30, 1883, is $2,587,811,000.

Circulating notes of national banks amounting to $102,699,677 were received for redemption during the year, making the total receipts of these notes since the passage of the act of June 20, 1874, $1,278,278,153. Of the amount received during the year $23,552,279 was in notes of ailed, liquidating, and reducing banks.

THE STATE OF THE TREASURY.

The following statement shows the condition of the Treasury at the close of September in each of the last four years:

	September 30, 1880.	September 30, 1881.	September 30, 1882.	September 30, 1883.
ASSETS.				
Gold Coin	$68, 868, 091 10	$77, 338, 088 71	$102, 212, 334 49	$146, 069, 376 83
Gold Bullion	66, 772, 094 67	97, 453, 477 70	50, 835, 629 63	60, 062, 067 21
Standard Silver Dollars	47, 784, 744 00	65, 949, 279 00	92, 025, 350 00	114, 576, 044 00
Fractional Silver Coin	24, 723, 892 68	26, 343, 477 17	27, 429, 246 56	26, 792, 519 83
Silver Bullion	6, 154, 392 93	2, 622, 676 18	3, 641, 589 37	5, 010, 801 58
Gold Certificates	31, 600 00	10, 100 00	.....	28, 288, 390 00
Silver Certificates	6, 092, 579 00	11, 309, 470 00	8, 243, 830 00	15, 060, 410 00
United States Notes	27, 901, 594 07	28, 422, 169 89	32, 918, 255 77	38, 125, 122 48
National-Bank Notes	3, 288, 404 57	4, 457, 713 59	6, 810, 338 08	6, 301, 907 43
National-Bank Gold-Notes	220, 125 00	98, 545 00	480 00	.....
Fractional Currency	60, 712 08	22, 973 03	8, 459 52	5, 772 44
Deposits held by National-Bank Depositaries	11, 212, 315 94	12, 677, 454 48	12, 848, 870 74	14 281, 703 01
Minor Coin	1, 063, 665 22	552, 585 06	504, 515 29	523, 437 33
New York and San Francisco Exchange	1, 443, 000 00	1, 483, 000 00	1, 300, 000 00	.....
One and Two Year Notes, &c	325 50	10 50	1, 127 52	100 26
Redeemed Certificates of Deposit (Act of June 8, 1872)	90, 000 00	210, 000 00	240, 000 00	80, 000 00
Quarterly Interest Checks and Coin Coupons paid	141, 517 91	193, 452 68	166, 361 31	106, 092 97
Registered and Unclaimed Interest paid	10, 303 50	900 00	2, 610 00	.....
United States Bonds and Interest	997, 343 81	2, 016, 876 70	6, 527, 231 51	.....
Interest on District of Columbia Bonds	3, 047 12	1, 770 25	2, 002 83	817 30
Speaker's Certificates	126, 315 00	116, 916 00	138, 841 00	140, 544 87
Deficits, Unavailable Funds	690, 848 30	700, 274 17	695, 916 77	694, 710 31
Total	267, 676, 912 40	331, 981, 210 11	346, 552, 990 39	456, 119, 817 85
LIABILITIES.				
Post-Office Department Account	$2, 600, 489 16	$3, 617, 703 79	$6, 157, 625 54	$7, 610, 127 41
Disbursing Officers' Balances	22, 189, 236 49	21, 916, 110 81	27, 756, 493 83	31, 681, 884 20
Fund for redemption of Notes of National Banks failed, in liquidation, and reducing circulation	19, 746, 955 25	31, 152, 713 60	38, 507, 029 10	36, 415, 308 10
Undistributed Assets of failed National Banks	616, 560 21	399, 835 68	867, 276 57	357, 248 43
Five per cent. Fund for Redemption of National-Bank Notes	15, 428, 010 82	15, 768, 662 75	15, 085, 182 67	14, 623, 314 29
Fund for Redemption of National-Bank Gold-Notes	475, 965 00	394, 847 00	344, 729 00	239, 914 00
Currency and Minor-Coin Redemption Account	3, 075 60	7, 176 11	4, 118 05	8, 001 10
Fractional Silver-Coin Redemption Account	74, 681 75	75, 320 70	63, 916 45	75, 972 80
Interest Account	99, 585 00	.....	.....	.....
Interest Account, Pacific Railroads and Louisville and Portland Canal Company	8, 400 00	4, 930 00	5, 080 00	4, 080 00
Treasurer United States, Agent for paying Interest on District of Columbia Bonds	366, 532 59	253, 795 34	244, 671 50	52, 050 44
Treasurer's Transfer Checks and Drafts outstanding	4, 216, 845 94	5, 475, 492 11	8, 337, 984 52	4, 379, 789 76
Treasurer's General Account:				
Interest due and unpaid	2, 401, 809 92	2, 151, 139 93	1, 537, 684 01	2, 027, 133 00
Matured Bonds and Interest	.....	3, 004, 205 94	793, 690 50	541, 661 90
Called Bonds and Interest	5, 959, 436 43	17, 832, 841 34	14, 887, 218 49	4, 629, 350 18
Old Debt	816, 585 07	796, 488 28	793, 746 37	776, 038 15
Gold Certificates	7, 511, 700 00	5, 248, 920 00	4, 907, 440 00	82, 895, 240 00
Silver Certificates	18, 521, 960 00	64, 149, 910 00	71, 569, 210 00	94, 490, 241 00
Certificates of Deposit (Act of June 8, 1872)	9, 975, 000 00	8, 395, 000 00	10, 725, 000 00	12, 080, 000 00
Balance, including Bullion Fund	156, 664, 083 17	151, 336, 116 73	143, 964, 893 79	163, 232, 463 09
Total	267, 676, 912 40	331, 981, 210 11	346, 552, 990 39	456, 119, 817 85

The following table shows the increase and decrease during the year ended September 30, in the various items of assets and liabilities; gold, silver, and legal-tender certificates, and the moneys held therefor, being first eliminated and offsets being made of other items similar to each other, so far as applicable:

	Assets, increase.	Liabilities, decrease.	Total.
Gold Coin and Bullion	$3,384,069 92		
Standard Silver Dollars	6,446,243 00		
Silver Bullion	1,369,212 21		
United States Notes	3,691,866 71		
Deposits in National-Bank Depositaries	1,432,832 27		
Fractional Currency and Minor Coin	12,351 91		
Speaker's Certificates	1,703 87		
Funds for the Redemption of National-Bank Notes		$2,658,404 38	
Undistributed Assets of failed National Banks		510,028 14	
Interest Account, Pacific Railroads and Louisville and Portland Canal Company		1,000 00	
Treasurer United States, Agent for paying interest on District of Columbia Bonds		191,435 53	
Treasurer's Transfer Checks and Drafts outstanding		3,958,194 76	
Treasurer's General Account:			
United States Bonds and Interest		3,982,665 40	
Old Debt		26,680 96	
Total	16,338,279 89	11,328,409 17	$27,666,689
	Assets, decrease.	Liabilities, increase.	
Fractional Silver Coin, including Redemption Account	$648,783 08		
New York and San Francisco Exchange	1,300,000 00		
National-Bank Notes	508,910 65		
Unavailable Funds	1,206 46		
Post-Office Department Account		$1,452,501 87	
Disbursing Officers' Balances		3,935,390 37	
Treasurer's General Account:			
Interest due and unpaid		552,327 33	
Total	2,458,900 19	5,940,219 57	8,399,119 76
Increased Balance			19,267,569 30

The general balance increased from $143,964,893.79 in 1882 to $163,232,463.09 in 1883, an increase of $19,267,569.30, made up in part as follows:

By an increase of $3,384,069.92 in the amount of gold coin and bullion owned by the Treasury, or from $148,140,524.12 to $151,524,594.04; there having been deducted, from the total amount held, the amount of certificates actually outstanding.

By an increase of $6,446,243 in the amount of standard silver dollars owned by the Treasury, or from $28,699,970 in 1882 to $35,146,213 in 1883; the amount of certificates actually outstanding having been deducted.

By an increase of $1,369,212.21 in the amount of silver bullion, or from $3,641,589.37 to $5,010,801.58.

By an increase of $3,691,866.71 in United States notes after providing for outstanding certificates.

By a decrease in the funds for redemption of notes of national banks from $53,936,940.77 to $51,278,536.39, or $2,658,404.38.

The fractional silver coin in the Treasury was decreased by $636,726.73, or from $27,429,246.56 in 1882 to $26,792,519.83 in 1883.

The aggregate amount of gold and silver coin and bullion held by the Treasury increased from $276,144,150.05 in 1882 to $352,510,809.45, or

$76,366,659.40, chiefly due to the new issue of gold certificates and the increase in the amount of outstanding silver certificates. The amount now held is greater than that held in 1880 by $138,207,594.07, and than that held in 1881 by $82,803,810.69. The gross assets increased from $346,552,990.39 in 1882 to $456,119,817.85, or $109,566,827.46.

THE RESERVE.

The following statement shows the excess of the cash assets of the Government over its net demand liabilities on the first day of November, 1883, compared with that on the same date in 1882:

	1882.	1883.
ASSETS.		
Gold Coin	$108, 888, 963 44	$147, 037, 092 56
Gold Bullion	50, 916, 780 10	62, 392, 847 34
Standard Silver Dollars	92, 414, 977 00	116, 036, 450 00
Fractional Silver Coin	26, 749, 432 45	26, 712, 424 15
Silver Bullion	4, 012, 503 27	4, 936, 364 86
Deposits with National-Bank Depositaries	8, 738, 523 16	7, 987, 693 27
United States Notes	29, 689, 196 17	37, 113, 037 33
National-Bank Notes	6, 370, 051 58	6, 428, 179 99
Total assets	327, 780, 427 17	408, 644, 089 50
LIABILITIES.		
Old Debt	$792, 012 27	775, 096 84
Called Bonds matured, and interest	9, 661, 510 16	3, 531, 342 84
Matured Bonds and interest	786, 524 00	331, 009 90
Interest due and not paid	5, 255, 170 24	2, 371, 276 57
Gold Certificates outstanding	11, 370, 270 00	52, 076, 180 00
Silver Certificates outstanding	65, 620, 450 00	85, 334, 381 00
Certificates of Deposit (act of June 8, 1872) outstanding	9, 835, 000 00	12, 545, 000 00
Disbursing Officers' Balances and various small accounts	24, 208, 117 05	24, 331, 528 02
Outstanding Drafts and Checks	5, 635, 232 31	8, 379, 155 26
Five per cent. Fund for redemption of National-Bank Notes	14, 471, 298 01	14, 220, 766 81
Fund for Redemption of Notes of National Banks failed, in liquidation, and reducing circulation.	38, 169, 253 10	35, 672, 219 60
Post-Office Department Account	6, 823, 901 04	8, 253, 587 24
Total Liabilities	192, 628, 738 18	247, 821, 544 08
Reserve—Excess of Assets	135, 151, 688 99	160, 822, 545 42

It will be seen that the reserve is ascertained by deducting from the cash in the Treasury the aggregate of the current liabilities other than United States notes, the amounts of certificates and other obligations nominally outstanding having been first reduced by the amounts of those held by the Treasury.

The reserve increased from $135,151,688.99 in 1882 to $160,822,545.42, due to the increase in the cash owned by the Government of $8,918,286.36 in gold coin and bullion, $4,831,403.59 in silver dollars and bullion, and $4,771,969.57 in currency; and to the decrease in the liabilities for bonds and interest of $9,486,490.52, and in the funds for redemption of national bank notes of $2,747,564.70. This aggregate increase of $30,755,714.74 is, however, reduced to $25,670,856.43 by the increase in the liabilities on account of Post-Office Department, outstanding drafts and checks and disbursing officers' balances of $4,297,020.12, and by an actual decrease in the fractional silver coin in the Treasury and the funds on deposit with national-bank depositaries of $787,838.19.

The amount of the reserve a year ago would, however, have appeared greater by $12,063,714.72, had not payment been anticipated of that

amount of called bonds, not then matured; which should be considered in making any comparison.

The following table shows, for the first day of each of the past thirteen months, the amount of the current liabilities exclusive of United States notes; the amount including such notes; and the cash in the Treasury, certificates for gold, silver and currency deposits and the moneys held for the redemption of the same, having been deducted; also the percentage of the reserve ascertained as stated above, to the United States notes outstanding, and of the cash to current liabilities including those notes.

Month.	Current liabilities, excluding United States notes and coin and currency certificates.	Current liabilities, excluding certificates and including United States notes, viz, $346,681,016.	Cash, less amount of coin and currency certificates.	Percentage of reserve to United States notes outstanding.	Percentage of cash to demand liabilities, including United States notes, certificates having been eliminated.
1882.					
November	$105,803,018 18	$452,484,034 18	$240,954,707 17	39 0	53.3
December	112,156,311 13	458,837,327 13	236,742,304 00	35.9	51.6
1883.					
January	111,908,927 79	458,589,943 79	223,700,425 05	32.2	48.8
February	105,295,921 02	451,976,937 02	226,707,110 73	35.0	50.2
March	110,604,935 34	457,285,951 34	238,201,333 89	36.8	52.1
April	108,292,907 34	454,973,923 34	240,420,177 64	38.1	52.8
May	122,080,864 40	468,761,880 40	243,783,639 91	35.1	52.0
June	116,546,697 48	463,227,713 48	244,580,843 16	36.9	52.8
July	112,105,099 61	458,786,115 61	253,111,870 34	40.7	55.2
August	105,931,897 37	452,612,913 37	258,374,204 94	44.0	57.1
September	109,370,166 29	456,051,182 29	261,665,988 79	43.9	57.4
October	107,070,088 12	453,751,104 12	259,236,856 51	43.9	57.1
November	97,865,983 08	444,546,999 08	258,688,528 50	46.4	58.2
Average for fifty-nine months	98,059,296 47	444,740,312 47	233,424,407 81	39.0	52.5

The range of the percentage of the reserve to the amount of United States notes outstanding ($346,681,016) during the period was from 32.2 per cent. in January to 46.4 per cent. in November, 1883; and the average for the four years and eleven months since the resumption of specie payments was 39 per cent.

Upon the assumption that the percentage should be computed between the cash in the Treasury and the liabilities, including United States notes, all certificates and the moneys for their redemption being excluded, the range was from 48.8 per cent. to 58.2 per cent. during the thirteen months, and averaged 52.5 per cent. for the fifty-nine months since resumption.

UNITED STATES NOTES.

The following statement shows the changes which have taken place in the denominations of United States notes outstanding at the close of each of the last four fiscal years:

Denomination.	1880.	1881.	1882.	1883.
One dollar	$20, 332, 332 00	$22, 645, 761 60	$25, 720, 953 60	$27, 736, 456 80
Two dollars	20, 352, 813 00	22, 244, 122 40	24, 622, 625 40	25, 524, 394 20
Five dollars	65, 432, 548 00	69, 569, 078 00	67, 342, 540 00	71, 150, 085 00
Ten dollars	74, 916, 751 00	76, 990, 387 00	72, 784, 766 00	72, 732, 886 00
Twenty dollars	72, 143, 207 00	72, 271, 597 00	68, 657, 471 00	62, 346, 909 00
Fifty dollars	24, 808, 995 00	23, 702, 910 00	24, 191, 770 00	23, 985, 895 00
One hundred dollars	32, 797, 870 00	32, 947, 660 00	34, 469, 390 00	34, 302, 390 00
Five hundred dollars	19, 224, 000 00	14, 570, 000 00	14, 876, 000 00	15, 098, 500 00
One thousand dollars	16, 532, 500 00	12, 024, 500 00	12, 335, 500 00	14, 328, 500 00
Five thousand dollars	680, 000 00	455, 000 00	420, 000 00	315, 000 00
Ten thousand dollars	460, 000 00	260, 000 00	2, 260, 000 00	160, 000 00
Total	347, 681, 016 00	347, 681, 016 00	347, 681, 016 00	347, 681, 016 00
Less unknown denominations destroyed in sub-treasury in Chicago fire	1, 000, 000 00	1, 000, 000 00	1, 000, 000 00	1, 000, 000 00
Outstanding	346, 681, 016 00	346, 681, 016 00	346, 681, 016, 00	346, 681, 016 00

There was an increase during the year of $2,015,503 in the one-dollar notes, $901,769 in two-dollar notes, $3,807,545 in five-dollar notes, $222,500 in five-hundred-dollar notes, and $1,993,000 in one-thousand-dollar notes, outstanding; and a decrease of $51,880 in ten-dollar notes, $6,310,562 in twenty-dollar notes, $205,875 in fifty-dollar notes, $167,000 in one-hundred-dollar notes, $105,000 in five-thousand-dollar notes, and $2,100,000 in ten-thousand-dollar notes.

The number of notes outstanding at the close of the year increased 2,903,607; having been 65,986,654 against 63,083,047 on June 30, 1882. The amount of ones and twos outstanding has increased $16,958,217 in the last four years.

The issues and redemptions during the last three fiscal years have been as follows:

Denomination.	1881.		1882.		1883.	
	Issued.	Redeemed.	Issued.	Redeemed.	Issued.	Redeemed.
One dollar	$9, 889, 034	$7, 575, 604 40	$11, 445, 524	$8, 370, 332 00	$11, 986, 114 00	$9, 970, 610 80
Two dollars	8, 752, 000	6, 860, 690 60	10, 472, 000	8, 093, 497 00	9, 672, 000 00	8, 770, 231 20
Five dollars	14, 760, 000	10, 623, 470 00	14, 280, 000	16, 506, 538 00	22, 860, 000 00	19, 052, 455 00
Ten dollars	9, 160, 000	7, 086, 364 00	6, 680, 000	10, 885, 621 00	14, 240, 000 00	14, 291, 880 00
Twenty dollars	6, 240, 000	6, 111, 610 00	5, 680, 000	9, 294, 126 00	6, 000, 000 00	12, 210, 562 00
Fifty dollars	1, 200, 000	2, 306, 085 00	3, 200, 000	2, 711, 140 00	3, 900, 000 00	4, 205, 875 00
One hundred dollars	2, 944, 300	2, 794, 510 00	4, 527, 900	3, 006, 170 00	4, 356, 600 00	4, 523, 600 00
Five hundred dollars	700, 000	5, 354, 000 00	1, 750, 000	1, 444, 000 00	2, 350, 000 00	2, 127, 500 00
One thousand dollars	900, 000	5, 408, 000 00	1, 500, 000	1, 189, 000 00	4, 400, 000 00	2, 407, 000 00
Five thousand dollars	.....	225, 000 00	4, 995, 000	5, 030, 000 00	10, 000, 000 00	10, 105, 000 00
Ten thousand dollars	.....	200, 000 00	14, 990, 000	12, 990, 000 00	20, 000, 000 00	22, 100, 000 00
Total	54, 545, 334	54, 545, 334 00	79, 520, 424	79, 520, 424 00	109, 764, 714 00	109, 764, 714 00

Of the notes of the denominations of $5,000 and $10,000 reported as issued and redeemed, there were passed through the accounts, for the purpose of destruction, from the reserve fund of unissued notes, $17,885,000 in 1882 and $32,000,000 in 1883, thus making the actual redemptions in 1882, $61,635,424, and in 1883, $77,764,714, an increase

of $16,129,290. The number of notes redeemed increased from 14,235,106 in 1881 to 17,362,320 in 1882 and 20,339,164 in 1883.

The following table shows the amount of United States notes received in payment of duties on imports for each month since the resumption of specie payments to September 30, 1883. The amount so received during the past fiscal year was $27,937,216, against $20,595,119 the previous year, and the aggregate of such receipts was $210,405,404, an average of $3,691,323 per month:

Month.	1879.	1880.	1881.	1882.	1883.
January	$6,864,889	$4,126,450	$1,689,738	$1,779,336	$2,121,503
February	9,340,452	4,477,161	2,049,956	1,886,585	2,000,776
March	11,919,876	3,702,727	1,830,813	1,931,273	2,770,801
April	10,562,006	3,231,697	1,310,292	2,032,592	2,061,875
May	9,703,566	2,888,138	1,402,118	2,089,339	1,677,130
June	9,336,778	3,951,588	1,479,503	2,045,150	2,671,646
July	10,588,145	4,029,892	1,641,006	2,619,515	2,278,662
August	11,261,307	2,844,658	1,873,788	2,732,499	2,476,080
September	12,506,018	2,241,305	1,476,118	2,599,294	2,032,138
October	9,281,243	1,802,288	1,353,253	2,448,314	.....
November	4,612,198	1,567,184	1,341,614	2,330,849	.....
December	3,051,219	1,405,984	1,145,065	1,903,014	.....

SILVER CERTIFICATES.

The amount of silver certificates nominally outstanding increased during the fiscal year from $66,096,710 to $88,616,831; the amount held by the Treasury increased during the same period from $11,590,620 to $15,996,145, leaving actually outstanding on June 30, 1883, $72,620,686. On September 30, 1883, the amount nominally outstanding was $94,490,241, of which the Treasury held $15,060,410. The departmental circular of September 18, 1880, authorizing the receipt of deposits of gold coin with the assistant treasurer at New York, payable in silver certificates by other assistant treasurers, continued in force until October 15, 1882, with a modification in November, 1881, due to the fact that the limit of issue (being the amount of standard dollars held by the Treasury,) had then nearly been reached. The receipt of such deposits was suspended from October 15, 1882, to March 2, 1883, when, by direction of the acting Secretary of the Treasury it was resumed, and continues to the present time. The amount of deposits made during the fiscal year was $13,095,000, payment for which was made in certificates as follows: By the Chicago office, $15,000; the Cincinnati office, $925,000; the New Orleans office, $6,140,000, and the Saint Louis office, $6,015,000. The total amount of deposits, from the commencement, under the circular of September, 1880, to June 30, 1883, was $42,949,500, and to September 30, 1883, $45,814,500.

The issues and redemptions of silver certificates of each denomination during the fiscal year have been as follows:

Denomination.	Outstanding June 30, 1882.	Issued.		Redeemed.		Outstanding June 30, 1883.
		During fiscal year.	To June 30, 1883.	During fiscal year.	To June 30, 1883.	
Ten dollars	$29,245,720	$11,880,000	$44,994,000	$4,237,828	$8,106,108	$36,887,892
Twenty dollars	24,960,240	13,360,000	40,946,000	3,167,456	5,793,216	35,152,784
Fifty dollars	3,283,550	1,600,000	5,650,000	886,615	1,653,065	3,996,935
One hundred dollars	4,020,700	2,400,000	7,540,000	1,173,480	2,292,780	5,247,220
Five hundred dollars	1,734,500	1,800,000	6,150,000	1,008,500	3,624,000	2,526,000
One thousand dollars	2,852,000	4,000,000	15,990,000	2,046,000	11,184,000	4,806,000
Total	66,096,710	35,040,000	121,270,000	12,519,879	32,653,169	88,616,831

From the commencement of the issue of silver certificates in March, 1878, to the 31st of October, 1883, there have been transferred to the offices of the several assistant treasurers, certificates to the following amounts, there being deducted from the gross amount transferred to each office any amount transferred from it: To Baltimore, $535,000; Boston, $3,410,000; Cincinnati, $15,431,000; New Orleans, $31,550,000; New York, $16,360,000; Philadelphia, $14,665,000; Saint Louis, $20,275,000; San Francisco, $19,240,000; to the Washington office, $16,246,000.

GOLD CERTIFICATES.

Of the old issue of gold certificates under the act of March 3, 1863, there were redeemed during the year $1,533,580, against $745,800 the previous year, making the total redemptions $977,631,340.46, and reducing the amount outstanding to $3,503,540.

Of the issue authorized by the act of July 12, 1882, there were issued during the fiscal year $86,710,000 and redeemed $7,834,900, leaving $78,875,100 nominally outstanding. The Treasury held $22,571,270 of that amount at the close of the year.

The following statement shows the issues and redemptions by denominations during the year:

Denominations.	Issued.	Redeemed.	Outstanding.
Twenty dollars	$9, 360, 000	$197, 100	$9, 162, 900
Fifty dollars	9, 200, 000	149, 200	9, 050, 800
One hundred dollars	8, 900, 000	135, 600	8, 764, 400
Five hundred dollars	8, 250, 000	208, 000	8, 042, 000
One thousand dollars	13, 000, 000	350, 000	12, 650, 000
Five thousand dollars	8, 000, 000	1, 035, 000	6, 965, 000
Ten thousand dollars	30, 000, 000	5, 760, 000	24, 240, 000
	86, 710, 000	7, 834, 900	78, 875, 100

Of the issues, $71,350,000 was of the New York series and $15,360,000 of the departmental series.

On September 30, 1883, the amount issued had increased to $92,550,000, the amount redeemed to $12,905,800, and the amount held by the Treasury to $28,288,390, thus reducing the amount actually outstanding from $56,303,830 to $51,355,810, or $4,948,020 in the three months ended on that date.

EXPRESS CHARGES ON UNITED STATES MONEY.

In consequence of the failure by Congress to make appropriation for the transportation of worn and mutilated United States notes to the Treasury and of new notes in return therefor, the express charges on such notes as have been received since the beginning of the fiscal year, from others than assistant treasurers, have been borne by the parties sending them for redemption. Previous to and including 1875 appropriations for such transportation had been regularly made; but thereafter these appropriations were omitted until 1881, when the Government again assumed the expense until the close of the last fiscal year. It is natural that the holder of a note, however much it may be defaced, should hesitate to incur the expense of express charges; and thus the note will be kept in circulation as long as it can possibly be used. A note-holder in a city where there is an assistant treasurer may obtain redemption by presentation to that officer, who forwards the notes to the Treasurer at the expense of the Government, payable from another appropriation; but this does not afford equal facilities of redemption to all holders of notes; and it makes necessary an extra count, by the assistant treasurer, of money which should come directly to this office.

The Government has required of the national banks that they provide, through a deposit at the Treasury, for the redemption of their worn and mutilated notes, and they bear the expense of transportation to this office for such redemption. It would seem that the Government should do at least as much toward keeping in good condition among the people the notes of its own issue, as it requires of the banks in regard to their issues. Otherwise the United States notes now in circulation, many of them already worn and defaced, will, in a short time, become more wretched in condition and more unfit for use. The gain to the Government, and of course the corresponding loss to the holders, by non-presentation for redemption of the United States notes will be considerable, and it can well afford the comparatively small expense necessary to keep the notes in good condition. Of the first issue of legal-tender notes, amounting to $669,321,676, there remain outstanding at this date nearly $12,000,000, and this after more than fourteen years from the time the issue ceased; the redemptions for the past four years not having averaged one-fifth of 1 per cent. of the issue, or 9 per cent. of the outstanding. The gain to the Government from the losses on this and the later issues of notes, although it may not yet be stated with any certainty, will be very great.

The gold and silver certificates are also rapidly becoming defaced and worn. Although not issued as a circulating medium, but as certificates of deposit, they have, from various causes, passed into the circulation of the country. The charges for the transportation of these for redemption have never been borne by the Government; nor is it proposed now to pay any charges where redemption in coin is demanded, but it is submitted that it would be proper to furnish new certificates for those which have been defaced in handling, and that the express charges thereon be paid by the Government. Authority is asked for such payment in any appropriation that may be made.

The appropriation for the transportation of worn and mutilated notes for the year 1882 was $50,000, and for the year 1883, $48,000. It is respectfully recommended that an appropriation of $30,000 be asked for, to be available for the remainder of the present fiscal year, and $70,000 for the ensuing year, which amounts are deemed sufficient to provide for the transportation of worn and mutilated gold and silver certificates as well as of United States notes.

STANDARD SILVER DOLLARS.

The following table shows the amount of silver dollars coined, on hand, distributed, and outstanding at the close of each fiscal year since the coinage was resumed, the percentage of the total coinage outstanding and the percentage of the annual coinage distributed each year:

Fiscal year ended June 30.	Annual coinage.	Total coinage.	On hand at close of year.	Net distribution during year.	Outstanding at close of year.	Percentage of distribution to annual coinage.	Percentage of outstanding to total coinage.
1878*	$8,573,500	$8,573,500	$7,718,357	$855,143	$855,143	9.9	9.9
1879	27,227,500	35,801,000	28,358,589	6,587,268	7,442,411	24.2	20.8
1880	27,933,750	63,734,750	45,108,296	11,184,043	18,626,454	40	29.2
1881	27,637,955	91,372,705	63,249,300	9,496,951	28,123,405	35.8	30.8
1882	27,772,075	119,144,780	87,524,182	3,497,193	31,620,598	12.6	26.5
1883	28,111,119	147,255,899	112,362,510	3,272,791	34,893,389	11.6	23.7

* Coinage began in March.

The amount coined to September 30, 1883, was $154,370,899, of which there was outstanding $39,121,236, or about 25⅓ per cent., the Treasury holding $114,576,044, of which $94,490,241 is for the redemption of silver certificates.

The coinage and distribution of silver dollars during each of the last twenty-seven months are shown below:

Month.	Monthly coinage.	Coined to the end of the month.	On hand at close of month.	Net distribution during month.	Outstanding at close of month.
1881.					
July	$2, 250, 000	$93, 622, 705	$65, 130, 646	$368, 654	$28, 492, 059
August	2, 300, 000	95, 922, 705	66, 300, 847	1, 129, 799	29, 621, 858
September	2, 400, 000	98, 322, 705	65, 949, 279	2, 751, 568	32, 373, 426
October	2, 350, 000	100, 672, 705	67, 299, 481	999, 798	33, 373, 224
November	2, 300, 000	102, 972, 705	68, 620, 414	979, 067	34, 352, 291
December	2, 408, 275	105, 380, 980	70, 430, 857	597, 832	34, 950, 123
1882.					
January	2, 300, 000	107, 680, 980	73, 506, 654	.....	34, 174, 326
February	2, 300, 200	109, 981, 180	76, 541, 417	.....	33, 439, 763
March	2, 300, 500	112, 281, 680	79, 582, 820	.....	32, 698, 860
April	2, 300, 000	114, 581, 680	82, 259, 754	.....	32, 321, 926
May	2, 262, 000	116, 843, 680	85, 006, 570	.....	31, 837, 110
June	2, 301, 100	119, 144, 780	87, 524, 182	.....	31, 620, 598
July	2, 160, 000	121, 304, 780	89, 744, 025	.....	31, 560, 755
August	2, 425, 000	123, 729, 780	91, 741, 030	427, 995	31, 988, 750
September	2, 300, 100	126, 029, 880	92, 468, 038	1, 573, 092	33, 561, 842
October	2, 300, 000	128, 329, 880	93, 006, 382	1, 761, 656	35, 323, 498
November	2, 300, 000	130, 629, 880	93, 873, 914	1, 432, 468	36, 755, 966
December	2, 325, 200	132, 955, 080	94, 887, 115	1, 311, 999	38, 067, 965
1883.					
January	2, 450, 000	135, 405, 080	98, 100, 185	.....	37, 304, 895
February	2, 400, 000	137, 805, 080	101, 093, 671	.....	36, 711, 409
March	2, 400, 619	140, 205, 699	104, 059, 101	.....	36, 146, 598
April	2, 350, 000	142, 555, 699	107, 059, 094	.....	35, 496, 605
May	2, 350, 000	144, 905, 699	109, 723, 838	.....	35, 181, 861
June	2, 350, 200	147, 255, 899	112, 362, 510	.....	34, 893, 389
July	2, 425, 000	149, 680, 899	113, 904, 649	882, 861	35, 776, 250
August	2, 340, 000	152, 020, 899	115, 002, 838	1, 241, 811	37, 018, 061
September	2, 350, 000	154, 370, 899	115, 249, 663	2, 103, 175	39, 121, 236

NOTE.—The difference between the amount "on hand," as stated in this table, and the amount in the Treasury, as it appears in the statement of assets and liabilities (p. 7), is $673,619. Of this amount $196,000 consists of dollars not yet shipped on orders for which payment has been made, and $477,619 of dollars held in the silver profit fund of the United States Mint at San Francisco.

The amount outstanding increased from $28,492,059 in July, 1881, to $34,950,123 in December of the same year; from January to July, 1882, the return of dollars to the Treasury offices was greater than the distribution, and the amount outstanding fell to $31,560,755 in the latter month. In December, 1882, the amount outstanding exceeded $38,000,000, but fell again by the return to the Treasury of surplus dollars until in June, 1883, the amount had again fallen to $34,893,389. Since the close of the fiscal year there has been the usual increased demand, and the amount outstanding on September 30 was the highest since the coinage was resumed—exceeding $39,000,000.

The vaults of the Treasury offices are taxed to their utmost capacity to contain the funds of the Treasury, including the $114,576,044 in standard dollars, and the $26,792,519.83 in fractional silver coin. Frequent transfers of such coin are necessary from an office that has become filled to its capacity, to some office in which vault room can be found. The construction of a large vault with a capacity for $45,000,000 standard dollars in the Treasury building at Washington, and of another with a capacity for $28,000,000 in the Treasury office at New Orleans has been commenced, and their completion will give relief to the now over-crowded vaults.

The amount of standard silver dollars and fractional silver coin held by each of the offices of the Treasury on September 30, 1883, is shown by the following table:

In office of—	Standard silver dollars.	Fractional silver coin.
Treasurer United States, Washington	$2,125,359	$168,983 94
Assistant Treasurer United States:		
Baltimore	2,743,895	298,090 05
Boston	2,107,362	1,617,097 65
Chicago	4,688,900	3,059,232 59
Cincinnati	979,500	105,650 00
New Orleans	5,607,980	654,039 17
New York	23,221,000	8,489,313 28
Philadelphia	8,480,900	3,397,270 00
San Francisco	15,995,000	7,520,214 35
Saint Louis	5,001,040	1,446,245 00
United States Mint:		
Carson City	2,112,755	16,694 38
New Orleans	7,290,045	84
Philadelphia	3,664,226	31,099 56
San Francisco	30,745,237	25,415 00
United States Assay-office:		
Charlotte, N. C	.....	123 22
Helena, Mont	5,743	5,543 90
New York	3,102	90
Saint Louis	.....	5 75
Total	114,772,044	26,835,019 58
Add amount in transit between offices	.....	107,000 00
	114,772,044	26,942,019 58
Deduct amount required to fill orders unpaid	196,000	149,499 75
Total	114,576,044	26,792,519 83

The denominations of the fractional silver coin held at each office are shown below:

In office of—	Fifty-cent pieces.	Twenty-five-cent pieces.	Twenty-cent pieces.	Ten-cent pieces.	Five-cent pieces.	Three-cent pieces.	Unassorted.
Treasurer U. S.:							
Washington	$69,010 00	$74,310 00	.....	$17,950 00	$1,570 80	$74 61	$6,068 53
Asst. Treasurer U. S.:							
Baltimore	254,690 00	38,795 00	$88 40	3,391 30	894 95	230 40	.....
Boston	1,040,148 00	558,402 00	700 00	497 00	1,700 00	600 00	15,050 65
Chicago	2,027,000 00	1,014,000 00	1,000 00	15,000 00	2,000 00	.....	232 59
Cincinnati	43,290 00	42,080 00	278 00	300 00	1,078 00	124 00	18,500 00
New Orleans	638,431 00	14,525 00	29 60	1,042 80	.....	10 77	.....
New York	5,625,000 00	2,804,000 00	.....	12,000 00	6,000 00	.....	42,313 28
Philadelphia	1,958,000 00	1,427,000 00	.....	9,070 00	2,000 00	1,200 00	.....
San Francisco	7,170,000 00	346,800 00	.....	718 50	12 60	75	2,682 50
Saint Louis	1,068,930 00	375,900 00	510 00	335 00	510 00	60 00	.....
U. S. Mint:							
Carson City	16,124 00	347 50	.....	222 88	.....	.....	.....
New Orleans	.....	.....	.....	.....	.....	.....	84
Philadelphia	5,212 50	22,882 50	.....	3,003 84	.....	.....	72
San Francisco	17,794 00	6,196 25	.....	1,424 75	.....	.....	.....
U. S. Assay-office:							
Charlotte, N. C	.....	.....	.....	.....	.....	.....	123 22
Helena, Mont	.....	.....	.....	.....	.....	.....	5,543 90
Saint Louis	.....	.....	.....	.....	.....	.....	5 75
New York	.....	.....	.....	.....	.....	.....	90
Total	19,933,629 50	6,725,238 25	2,606 00	64,956 07	15,766 35	2,300 53	90,522 88

FRACTIONAL SILVER AND MINOR COIN.

There were forwarded from this office during the fiscal year by express, at the expense of the Government for the charges thereon, 4,837 packages containing $3,826,600 in fractional silver coin, in return for currency redeemed or for deposits of lawful money in the Treasury; an increase over the shipments of the previous year of 687 packages and $458,846. There were forwarded by registered mail 1,545 packages of fractional silver coin, consisting chiefly of dimes.

An appropriation of $10,000 made by the sundry civil act of March 3, 1883, for the distribution of silver coin according to law, having become immediately available, was applied to the expenses of transportation during the remainder of the past fiscal year, and thus became exhausted about the first of October. Notice was therefore given that the charges for transportation of fractional silver coin by express would thereafter have to be borne by the parties desiring such coin.

It is recommended that an appropriation be asked for to continue the distribution so that such portion of the large amount in the Treasury as is desired by the people for their convenience may be furnished without expense to them for the transportation, which should be paid out of the large profit on coinage.

Under section 3529 of the Revised Statutes the minor coin authorized by section 3515 may, at the discretion of the director of the mint, be delivered in any of the principal cities and towns of the United States at the cost of the mint for transportation. There is no provision for the payment of transportation of such coins from the Treasury; and parties desiring them are usually unwilling to incur this expense. It thus might happen that, while there was a surplus in the Treasury offices, it could not be distributed, and, at the same time, the mint would be coining to supply the demand which could be met from the Treasury if the facilities for distribution were provided. At the present time the five-cent nickel is being coined at the mint and, while there is now no large surplus in the Treasury, should the coinage and distribution continue until there was a surplus in circulation, that excess would be likely to be returned to the Treasury for redemption in lawful money and be there held unused.

Should the Mint at Philadelphia be made a redeeming agent and authorized to redeem these coins through the medium of the Treasurer's account as it did prior to 1881, and distribute them as it now does the new coins, some of the expense of coinage would, no doubt, be saved; and a provision of law giving such authority is respectfully recommended.

The three-cent piece of the minor coinage resembles the silver dime so much in size and appearance as to be troublesome; and this more than offsets any convenience that might be claimed for a piece of this denomination. Provision should be made for its redemption and retirement by recoinage into five-cent nickels.

The following table shows the denominations of the minor coin held by the Treasury offices September 30, 1883:

Held by—	Five cents.	Three cents.	Two cents.	One cent.	Mixed.	Total.
Treasurer United States, Washington	$1,300 00	$3,771 00	$290 00	$1,390 00	$846 07	$7,597 07
Assistant Treasurer United States:						
Baltimore	300 00	4,320 00	2,770 00	18,381 47	.....	25,771 47
Boston	378 00	20,985 00	295 00	17,316 00	1,544 93	40,518 93
Cincinnati	150 00	8,800 00	200 00	2,768 50	493 00	12,411 50
Chicago	8,900 00	890 00	7,500 00	11,800 00	35	29,090 35
New Orleans	610 15	601 71	36 74	1,048 28	.....	2,296 88
New York	20,565 00	16,920 00	1,430 00	34,069 00	.....	72,984 00
Philadelphia	89,554 00	87,105 00	5,550 00	121,000 00	631 00	303,840 00
San Francisco	1,000 00	1,500 00	200 00	100 00	.....	2,800 00
Saint Louis	250 00	6,886 62	75 34	2,673 84	515 04	10,400 84
United States Mint:						
Philadelphia	.....	.....	.....	.....	14,160 63	14,160 63
Denver, Colo	.....	.....	.....	.....	2 49	2 49
United States Assay-office:						
Helena, Mont	.....	.....	.....	.....	562 08	562 08
New York	.....	.....	.....	.....	73	73
Saint Louis	.....	.....	.....	.....	36	36
In transit	.....	.....	.....	.....	1,000 00	1,000 00
Total	123,007 15	151,779 33	18,347 08	210,547 09	19,756 68	523,437 33

Under the provisions of the act of August 7, 1882, appropriating $25,000 for the recoinage of uncurrent silver coins in the Treasury, and $10,000 for the recoinage of gold and silver coins under the direction of the Secretary of the Treasury, there were recoined $35,000 in gold coin, $612,779.75 in uncurrent silver three-cent, five-cent and twenty-cent pieces, $5,798.15 in foreign silver coins, and $621 in standard silver dollars, at a net loss of $34,950.04.

No appropriation for this purpose was made for the current fiscal year; and in order to recoin the accumulated uncurrent coins now in the Treasury and such as may hereafter be received, it is respectfully recommended that an appropriation of $20,000 for the recoinage of all uncurrent gold and silver coins be asked for.

FRACTIONAL CURRENCY.

There was redeemed during the year $46,556.96 in fractional currency, leaving the amount outstanding at the close of the year $15,376,629.14. The redemptions for each year since 1876, when the issue ceased, have been as follows:

1877	$14,043,458 05
1878	3,855,368 57
1879	705,158 66
1880	251,717 41
1881	109,001 05
1882	58,705 55
1883	46,556 96

MUTILATED, STOLEN, AND COUNTERFEIT CURRENCY.

The deductions on account of mutilations, from the face value of United States notes redeemed during the year, amounted to $2,232, and from fractional currency to $40.03, a total of $2,272.03 as against $12,285.68 the previous year, when the actual redemptions were less by about $16,000,000. The decrease in the deductions and the consequent decrease of the loss to note-holders resulted from the modification of the

rule subjecting such currency to a discount in proportion to the part lacking. The deductions on silver certificates redeemed amounted to $261, and on notes of failed, liquidating, and reducing national banks to $62.

There were detected in remittances of United States notes received for redemption 315 counterfeits of the nominal value of $4,828; and in remittances of national bank notes 61 notes stolen prior to regular issue with the signatures of the bank officers forged thereon amounting to $505; and 451 counterfeits, amounting to $4,396. The denominations of the counterfeits were as follows:

Denomination.	United States notes.	National-bank notes.
One dollar	$23	.....
Two dollars	50	$66
Five dollars	455	1,540
Ten dollars	860	840
Twenty dollars	1,140	600
Fifty dollars	1,400	250
One hundred dollars	400	1,100
Five hundred dollars	500	.....
Total	4,828	4,396

One counterfeit silver certificate of the denomination of $10, one counterfeit compound-interest note of $100, and counterfeit fractional currency, amounting to $282.90, were also detected in remittances received.

INTEREST CHECKS AND COUPONS.

Checks which have been issued in payment of registered interest on bonds of the United States, including the bonds issued to the Pacific railways and bonds of the District of Columbia, are returned to this office after payment, and register is made of such payment.

Heretofore such checks have, after verification, been transmitted to the auditing officer for settlement of the account and examination of the indorsements, which were in some instances found to be irregular and unsatisfactory.

Owing to the large number of interest checks, which in 1882 reached 321,623, the examination by the auditing officer with the clerical force available for that purpose was unavoidably much delayed, thereby lessening the facilities for obtaining amended indorsements, evidence of the validity of a doubtful indorsement, or the return of any amount paid thereon. It has, therefore, been deemed advisable and necessary to examine the indorsements of these checks upon their return after payment and before their delivery to the Auditor, and in all cases of irregularities to take steps at once to obtain, by the return of the checks to the office which paid them, perfection of the indorsement. Failing to obtain that, reclamation is made of the last indorser, who is required to refund the amount. There were 357 checks suspended on account of such defects during the fiscal year.

The decrease in the number of interest checks during the fiscal year from 321,623 to 298,380 is due to the redemption of loans and the gradual decrease in the number of holders of bonds; the number of the holders of the 4 per cent. registered bonds having decreased from 50,850 in October, 1882, to 48,154 in October, 1883, while the amount of interest on that loan, paid by such checks, increased from $5,659,710.50 in October, 1882, to $5,794,721 in 1883.

The number of foreign holders of registered bonds diminished during the same period from 1,131, representing $30,060,000, to 495, holding $17,198,900.

The decrease in the amount of coupons paid is due to the redemption of loans and the conversion of coupon bonds into registered bonds.

CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872.

During the year there were issued certificates of deposit under the act of June 8, 1872, to the amount of $20,030,000; the amount redeemed was $20,210,000, and the amount outstanding at the close of the year $13,180,000, against $13,360,000 outstanding June 30, 1882. The amount outstanding on September 30, 1883, was $11,945,000.

The following table shows the total issues and redemptions of these certificates from the date of the first issue, and the amount outstanding at the close of each fiscal year from 1873 to 1883:

Fiscal year.	Total amount issued.	Total amount redeemed.	Outstanding as shown by the Treasurer's books.
1873	$57, 240, 000	$25, 430, 000	$31, 810, 000
1874	137, 905, 000	78, 915, 000	58, 990, 000
1875	219, 000, 000	159, 955, 000	59, 045, 000
1876	301, 400, 000	268, 260, 000	33, 140, 000
1877	378, 285, 000	324, 305, 000	53, 980, 000
1878	464, 965, 000	418, 720, 000	46, 245, 000
1879	554, 730, 000	525, 400, 000	29, 330, 000
1880	601, 785, 000	588, 660, 000	13, 125, 000
1881	612, 850, 000	601, 235, 000	11, 615, 000
1882	629, 760, 000	616, 400, 000	13, 360, 000
1883	649, 790, 000	636, 610, 000	13, 180, 000

NOTE.—The amounts outstanding differ from those shown by the public debt statements, for the reason that the reports of issues and redemptions of the last days of the fiscal year at the different offices do not reach the Department until after the statements of the debt are made up.

CLEARING-HOUSE TRANSACTIONS.

The following statement shows the transactions of the Treasury with the New York Clearing-House for the last sixteen months:

Date.	Checks sent to clearing-house.	Checks received from clearing-house.	Balances due assistant treasurer.	Balances due clearing-house.
1882.				
July	$11, 587, 438 74	$32, 701, 010 38	$51, 847 90	$21, 165, 419 54
August	11, 989, 235 62	30, 384, 357 32	111, 659 85	18, 506, 781 55
September	12, 521, 011 04	30, 736, 071 62	146, 102, 53	18, 361, 163 11
October	11, 753, 823 68	29, 758, 721 56	623, 006 36	18, 627, 904 24
November	10, 888, 947 91	24, 758, 321 16	72, 043 22	13, 941, 416 47
December	10, 382, 375 99	37, 878, 097 20	.....	27, 495, 721 21
1883.				
January	10, 072, 753 84	27, 014, 807 10	64, 914 97	17, 006, 968 23
February	10, 118, 147 30	16, 334, 894 33	278, 069 51	6, 494, 816 54
March	11, 551, 061 55	23, 876, 731 25	314, 619 64	12, 640, 289 34
April	8, 064, 996 50	22, 326, 005 53	.....	14, 261, 009 03
May	11, 659, 331 13	29, 382, 432 79	.....	17, 723, 101 66
June	9, 390, 987 30	22, 150, 859 38	.....	12, 759, 872 08
July	9, 074, 257 66	23, 226, 978 95	.....	14, 152, 721 29
August	10, 524, 505 70	22, 462, 789 27	361, 242 42	12, 299, 525 99
September	10, 096, 816 27	26, 136, 031 46	.....	16, 039, 215 19
October	10, 324, 684 37	23, 080, 314 17	380, 431 75	13, 136, 061 55
Total	170, 000, 374 60	422, 208, 423 47	2, 403, 938 15	254, 611, 987 02

The associated banks presented for payment through the clearing-house $422,208,423.47 in drafts and checks on the assistant treasurer, and paid him in cash for balances in his favor $2,403,938.15, making an aggregate of transactions of $424,612,361.62, or an average of $26,538,272.60 per month. The assistant treasurer received payment of checks upon the banks amounting to $170,000,374.60, leaving balances against him aggregating $254,611,987.02, in settlement of which he paid in gold and gold certificates, $231,245,000; in United States notes, $3,936,987.02; in deposits for silver certificates payable by other offices, $14,741,000; and in sundry credits, $4,689,000, as shown by the following table:

Months.	Paid in gold coin.	Paid in gold certificates.	Paid in United States notes.	By transfer in silver certificates.	Sundry credits.
1882.					
July	$18,400,000	.....	$480,419 54	$1,615,000	$670,000
August	10,855,000	.....	426,781 55	5,530,000	1,695,000
September	8,430,000	.....	1,381,163 11	6,856,000	1,694,000
October	3,540,000	$12,504,000	1,213,904 24	740,000	630,000
November	.....	13,847,000	94,416 47	.....	.....
December	.....	27,477,000	18,721 21	.....	.....
1883.					
January	.....	16,994,000	12,968 23	.....	.....
February	.....	6,485,000	9,816 54	.....	.....
March	.....	12,627,000	13,289 34	.....	.....
April	.....	14,249,000	12,009 03	.....	.....
May	.....	17,707,000	16,101 66	.....	.....
June	.....	12,747,000	12,872 08	.....	.....
July	.....	14,139,000	13,721 29	.....	.....
August	.....	12,199,000	100,525 99	.....	.....
September	.....	15,966,000	73,215 19	.....	.....
October	.....	13,079,000	57,061 55	.....	.....
Total	41,225,000	190,020,000	3,936,987 02	14,741,000	4,689,000

The following table shows the kinds of money received in payment of duties on imports at the port of New York during the sixteen months from July, 1882, to October, 1883:

Months.	United States notes.	Gold coin.	Gold certificates.	Silver certificates.	Silver coin.	Total duties on imports, port of New York.
1882.						
July	$1,189,000	$9,132,000	.....	$3,400,000	$9,000	$13,730,000
August	920,000	7,594,000	.....	7,951,000	22,000	16,487,000
September	813,000	5,708,000	.....	8,161,000	13,000	14,695,000
October	958,000	2,385,000	$5,532,000	4,213,000	13,000	13,101,000
November	949,000	1,021,000	6,351,000	1,607,000	11,000	9,939,000
December	693,000	554,000	7,177,000	1,947,000	10,000	10,381,000
1883.						
January	887,000	534,000	9,167,000	1,976,000	10,000	12,574,000
February	601,000	478,000	9,162,000	1,944,000	9,000	12,194,000
March	816,000	812,000	9,170,000	1,624,000	13,000	12,435,000
April	534,000	996,000	6,025,000	1,633,000	11,000	9,199,000
May	554,000	386,000	5,074,000	2,131,000	10,000	8,155,000
June	945,000	445,000	9,466,000	2 755,000	19,000	13,630,000
July	794,000	339,000	11,552,000	1,906,000	18,000	14,609,000
August	791,000	359,000	9,734,000	2,395,000	11,000	13,290,000
September	609,000	385,000	9,364,000	1,682,000	10,000	12,059,000
October	555,000	347,000	8,802,000	1,902,000	10,000	11,616,000
Total	12,608,000	31,475,000	106,576,000	47,227,000	199,000	198,085,000

SALES OF EXCHANGE.

In addition to the telegraphic orders payable in silver certificates, issued upon deposits of gold coin with the assistant treasurer at New York, there were issued during the fiscal year for like deposits orders payable in gold, as follows: Payable at the New Orleans office, $3,050,000, on which a premium of $1,725 was realized; and payable at the San Francisco office, $2,300,000, at a premium of $190.62.

DEPOSITARY BANKS.

The public funds deposited with national-bank depositaries during the fiscal year amounted to $145,974,256.86, making the total deposits of such moneys since the establishment of the national-banking system $3,958,696,844.88. The balance remaining with them at the close of the year, to the credit of the Treasurer, amounted to $10,030,698.33, and the amount held to the credit of disbursing officers of the United States was $3,418,195.73, making a total of $13,448,894.08, to secure the safe-keeping and prompt payment of which there were held by the Treasurer in trust for such banks $17,116,000 in United States bonds.

There were at the close of the fiscal year 140 banks qualified as depositaries, thus increasing the facilities for collecting and disbursing public moneys without additional expense to the Department; their transactions with this office were conducted in a satisfactory manner, the payments promptly made at the times and places required, and no loss incurred.

The receipts and disbursements of public funds by bank depositaries during the last twenty fiscal years have been as follows:

Fiscal year.	Receipts.	Funds transferred to depositary banks.	Funds transferred to the Treasury by depositary banks.	Drafts drawn on depositary banks.	Balance at close of the year.
1864	$153, 395, 108 71	$816, 000 00	$85, 507, 674 08	$28, 726, 695 88	$39, 976, 738 75
1865	987, 564, 639 14	8, 110, 294 70	583, 697, 912 72	415, 887, 767 81	36, 065, 992 06
1866	497, 566, 676 42	13, 523, 972 62	363, 085, 565 65	149, 772, 756 11	34, 298, 319 34
1867	351, 737, 083 83	8, 405, 903 63	331, 039, 872 57	37, 218, 612 76	26, 182, 821 47
1868	225, 244, 144 75	9, 404, 392 00	215, 311, 460 69	22, 218, 187 92	23, 301, 709 61
1869	105, 160, 573 67	10, 052, 199 44	114, 748, 877 24	14, 890, 463 75	8, 875, 141 73
1870	120, 084, 041 79	2, 466, 521 06	111, 123, 926 18	11, 818, 228 61	8, 483, 549 79
1871	99, 299, 840 85	2, 633, 129 45	89, 428, 544 04	13, 790, 961 01	7, 197, 015 04
1872	106, 104, 855 16	3, 050, 444 05	94, 938, 603 76	13, 635, 837 49	7, 777, 873 00
1873	169, 602, 743 98	9, 004, 842 49	108, 089, 786 76	16, 110, 519 07	62, 185, 153 64
1874	91, 108, 846 70	2, 729, 958 81	134, 869, 112 57	13, 364, 554 52	7, 790, 292 06
1875	98, 228, 249 53	1, 737, 445 60	82, 134, 304 05	13, 657, 678 25	11, 914, 004 89
1876	97, 402, 227 57	2, 445, 451 49	89, 981, 146 99	13, 909, 616 83	7, 870, 920 13
1877	106, 470, 261 22	2, 353, 196 29	94, 276, 400 35	14, 862, 200 88	7, 555, 776 41
1878	99, 781, 053 48	2, 385, 920 38	90, 177, 963 35	12, 606, 870 60	6, 937, 916 32
1879	109, 397, 525 67	6, 890, 489 06	100, 498, 469 29	15, 544, 058 34	7, 183, 403 42
1880	119, 493, 171 94	6, 489, 634 17	109, 641, 232 64	15, 525, 023 03	7, 999, 953 86
1881	131, 820, 002 20	5, 646, 092 46	118, 143, 724 91	18, 388, 772 82	8, 933, 550 79
1882	143, 261, 541 41	5, 256, 574 29	129, 131, 305 07	18, 709, 928 56	9, 610, 432 86
1883	145, 974, 256 86	5, 292, 840 22	132, 075, 358 80	18, 771, 472 81	10, 030, 698 33
Total	3, 958, 696, 844 88	108, 695, 302 21	3, 177, 951, 241 71	879, 410, 207 05	.....

SPEAKER'S CERTIFICATES.

The recommendation made in former annual reports, that payment of compensation and mileage to members of the House of Representatives, now made by the Treasurer upon certificates of the Speaker (or Clerk of the House when there is no Speaker), be made by a disbursing officer to be designated and qualified for that purpose, is, for the same reasons, renewed. The Treasurer is now held responsible by the audit-

ing officers for the correctness of accounts which he has no means of verifying, and the payments of which have been made by him under authority of law, which expressly states that the Speaker's certificates shall be conclusive upon all departments of the Government.

Such a change in the manner of payment must be authorized by a law creating a disbursing officer for that purpose or charging with that duty some officer at present qualified as a disbursing officer.

PACIFIC RAILROAD SINKING FUNDS.

United States bonds are now held by this office for account of the Pacific railroad sinking funds, established by the act of May 7, 1878 (20 Statutes, 56), as follows:

For the Union Pacific Railroad Company.

Bonds issued to Pacific Railways (currency sixes)	$361,000
Loan of July 12, 1882, 3 per cents	256,450
Funded loan of 1907, 4 per cents	32,650
	650,100

For the Central Pacific Railroad Company.

Bonds issued to Pacific Railways (currency sixes)	$444,000
Loan of July 12, 1882, 3 per cents	736,700
Funded loan of 1907, 4 per cents	199,100
	1,379,800

Bonds of the funded loan of 1881 continued at 3½ per cent. amounting to $541,800 were received for account of the Central Pacific Railroad Company, December 6, 1882, and exchanged into bonds of the loan of July 12, 1882, now held for the sinking fund of that company.

TRUST FUNDS.

The Indian trust fund.

The bonds and stocks of the Indian trust fund at the close of the fiscal year in the custody of this office under the act of Congress of June 10, 1876 (19 Statutes, 58), amounted to $1,808,016.83⅔. Of this amount $280,000 was in bonds issued to the Pacific railways (currency sixes), and the remainder in State and corporation stocks and bonds, as shown in the table in the appendix.

In pursuance of authority from the Secretary of the Treasury, on the request of the Secretary of the Interior, trustee of the Creek orphan fund, $70,800 bonds, described below, were transferred from the Indian trust fund January 10, 1883, to the Treasurer of the United States, custodian for the Secretary of the Treasury, the bonds having become the property of the United States under the act of Congress of August 7, 1882 (22 Statutes, 301):

Virginia, 6 per cent., registered	$41,800
Chesapeake and Ohio Canal, 6 per cent. coupon, guaranteed by State of Virginia	9,000
Tennessee, 5 per cent., registered	20,000
	70,800

In the action before the United States circuit court at Nashville, Tenn., to obtain payment of detached coupons from bonds of the Nash-

ville and Chattanooga Railroad Company, amounting to $153,510, verdict was, by order of the court, rendered against the United States April 25, 1883, on the ground that the statute of limitations of the State of Tennessee barred the action. The case was taken by the United States district attorney, on a writ of error, to the Supreme Court of the United States, where it is now pending.

Interest is due and unpaid on all the bonds of the following-named States, held for account of these funds: Arkansas, Florida, Louisiana, North Carolina, South Carolina, Tennessee, and Virginia. Interest on the remaining bonds, those of the States of Indiana and Maryland, and bonds issued to the Pacific railways, is paid to date.

Miscellaneous trusts.

United States bonds are held in trust for the following:

American Printing House for the Blind	$250,000
Pennsylvania Company	200,000
Manhattan Savings Institution	200,000
Cincinnati Chamber of Commerce	40,000

The following-described bonds are held in custody of this office for the Secretary of the Treasury, all, with the exception of the Louisiana bonds, having become the property of the United States by payment of the amount of principal and interest to the trusts for which they were originally purchased:

Arkansas State bonds	$625,000
Chesapeake and Ohio Canal bonds	9,000
Louisiana State bonds	566,480
Virginia State bonds	41,800
North Carolina State bonds	41,800

Of the Arkansas bonds $538,000 belonged to the Smithsonian fund and $87,000 to the Indian trust fund. The Louisiana bonds, $566,480, were received from the Secretary of War, being a portion of the property captured at Baton Rouge, La.

UNITED STATES BONDS HELD FOR NATIONAL BANKS.

At the close of the fiscal year the United States bonds held in trust for the national banks amounted to $373,712,500. Of this amount, $356,596,500 was held to secure circulation and $17,116,000 to secure public moneys, as follows:

TO SECURE CIRCULATION.

Bonds issued to Pacific Railways, 6 per cents	$3,552,000
Funded loan of 1881, 5 per cents	15,000
Funded loan of 1891, 4½ per cents	39,408,500
Funded loan of 1907, 4 per cents	104,954,650
Bonds continued at 3½ per cent	7,788,500
Loan of July 12, 1882, 3 per cents	200,877,850
	356,596,500

TO SECURE PUBLIC MONEYS.

Bonds issued to Pacific Railways, 6 per cents	$20,000
Funded loan of 1891, 4½ per cents	1,060,500
Funded loan of 1907, 4 per cents	6,878,000
Bonds continued at 3½ per cent	351,500
Loan of July 12, 1882, 3 per cents	8,806,000
	17,116,000

The amount of bonds deposited during the year was $268,035,400, and of bonds withdrawn $270,970,600. The total movement of bonds held in trust for national banks was $539,006,000. Of the $304,204,350 3 per cent. bonds issued under the act of Congress of July 12, 1882, in exchange for United States bonds continued at 3½ per cent., $209,683,850, or more than two-thirds of the entire amount, were held in trust for national banks at the close of the year. The amount of bonds held to secure circulation on June 30, 1882, was $360,722,700, and the amount held June 30, 1883, was $356,596,500, showing a decrease during the year of $4,126,200.

A reference to the statements at different times for the past twelve years of the bonds held in trust for the national banks, shows that they have held a large amount of the bonded indebtedness of the Government which has been called in and paid during that period, and that they have been compelled to make frequent withdrawals and changes of securities so held.

At the time the first call for five-twenty bonds was made in September, 1871, the banks had on deposit of the three classes of these bonds over $50,000,000, which, in due course, were withdrawn and replaced by other bonds, which also in turn were called and paid.

In May, 1877, the first call of the consols of 1865 was made, and these bonds, as well as the consols of 1867 and 1868 and the ten-forties of 1864, were all called within two years of that date. The banks had on deposit over $20,000,000 of consols in May, 1877, and over $57,000,000 of ten-forties when these were called, in April, 1879; for which $77,000,000 of other bonds were substituted.

In 1881, when the 5 per cent. bonds of the funded loan of 1881 and the 6 per cent. loans of 1861 and 1863 became payable there were held by the Treasurer for the banks over $210,000,000 of such bonds; a portion of the 5 per cents. was called, but on the greater part of these, and on all of the 6 per cents., the option was given to accept payment or have them continued at the rate of 3½ per cent., and most of the banks preferred the latter course.

As early as September, 1881, however, the calls for the redemption of the 3½ per cent. bonds began, and the banks were compelled to procure other bonds or retire such circulation as had been issued on the bonds called. Such of the 3½ per cent. bonds as had not been called on July 12, 1882, became, by the provisions of the act of that date, exchangeable into 3 per cents, and more than $209,000,000 taken by the banks were deposited with the Treasurer.

On September 19, 1883, the first call for 3 per cents was made, and, as further calls follow, the banks holding them will be required to retire the circulation issued thereon, or substitute bonds of other loans, all of which are at a high premium. This may result in a substantial reduction of bank circulation.

SEMI-ANNUAL DUTY FROM NATIONAL BANKS.

The act of March 3, 1883 (22 Statutes, chap. 121), having provided for the repeal of the taxes upon capital and deposits of national banks "except such taxes as are now due and payable," a question arose as to whether the taxes accruing since January 1, 1883, under former acts, but which were not, by such acts, made due and payable until the July succeeding, were remitted by the provisions of the later act. This question having been submitted by the Secretary of the Treasury to the Attorney-General for his opinion, the Department was advised by the

latter officer that, since no taxes upon capital and deposits were *due and payable* under former laws until July 1, no part was due and payable at the date of the passage of the repealing act. The assessments for the period ending June 30, 1883, were made, accordingly, upon circulation only.

The amount collected for that period was		$1,564,521 59
The amount collected for the half year ending December 31, 1882, was—		
On circulation	$1,567,485 14	
On deposits	2,773,790 46	
On capital	269,976 43	
		4,611,252 03
Making the amount for the fiscal year		6,175,773 62

The total amount of duty collected by this office from the national banks since the organization of the system is, as shown in the appendix:

On circulation	$55,385,524 97
On deposits	60,940,067 16
On capital	7,855,887 74
Total	124,181,479 87

THE REDEMPTION OF NATIONAL-BANK NOTES.

Since the fiscal year 1881, when the amount of national-bank notes received for redemption touched the lowest point under the present system, there has been an increase each year in the amount received. In 1881 this amount was $59,650,259.43, increasing to $76,089,327.48 in 1882, and to $102,699,676.73 in the last fiscal year. The increase in the receipts during the last fiscal year over the fiscal year 1882 was $54\frac{97}{100}$ per cent., and for 1882 over 1881, $27\frac{55}{100}$ per cent. The percentage of increase in the receipts for the current fiscal year over the last year, for the four months ending October 31, is $28\frac{56}{100}$ per cent., and, if maintained throughout the year, will make the receipts for the current year about $132,000,000. The aggregate amount of bank notes received for redemption from the passage of the redemption act of 1874 to June 30, last, was $1,278,278,153.40. The largest amount received in any one fiscal year was $236,210,375.14, in 1877.

Notwithstanding the steady increase since 1881 in the amount of bank notes presented for redemption, the number of persons employed and the appropriations for salaries have remained substantially the same since that year. The accomplishment of the work so increased without increase in the number of persons employed is due, in a measure, to the greater efficiency of the employés, gained by their long and continuous service, and to the changes made from time to time in the methods of doing the work. The fifty-seven persons now employed are taxed to their full capacity to perform the amount of work required of them, and at the present rate of increase in the redemptions the services of at least ten more persons will be necessary for the fiscal year 1885, and an increase of that number has been asked for in the estimates submitted for the service of that year. It has always been the endeavor to keep the expenses for redeeming the national-bank currency, which are borne by the national banks, at the lowest possible amount, having due regard to the proper and safe performance of the work, which is attended with much risk and labor—risk on account of the large sums handled, and labor on account of the number of banks (now 3,060) for which the notes have to be assorted. This endeavor will be continued, and no request will be made for the appointment of any of the ten additional persons asked for un-

less the increase in the receipts shall continue and their services be absolutely required.

The amount of national-bank notes assorted during the fiscal year was $98,904,518; of which $15,572,100 were fit for circulation, and were charged to the 5 per cent. account and forwarded by express to the banks by which they had been issued; $78,664,758 were delivered to the Comptroller of the Currency, and $4,667,660 were notes of failed national banks and of banks which had gone into voluntary liquidation and made deposits for the redemption of their circulation prior to July 12, 1882, and the notes of national banks reducing their circulation under the act of 1874, redeemed from July 1 to July 12, 1882. Of the amount delivered to the Comptroller of the Currency, $59,875,000 were charged to the 5 per cent. account; $1,146,889 to the liquidating account against deposits made subsequent to July 12, 1882, and $17,642,869 to the reducing account.

The expenses incurred during the year and paid out of the 5 per cent. fund were $57,190.86 for express charges; $86,213.35 for salaries; $2,401.54 for printing and binding; $890.41 for stationery, and $896.11 for other necessary incidental expenses; making, in all, $147,592.27, which, when assessed upon $94,832,867.50, the amount of notes assorted during the year and subject to assessment, gives a rate of 1.55\frac{634}{1000}$ per $1,000 assorted. This is the lowest rate of assessment that has yet been made. In the aggregate, the expenses for the last fiscal year exceed by $18,063.89 those for the fiscal year 1882, while a reduction of 24$\frac{782}{1000}$ cents per $1,000 assorted has been made in the rate of the assessment for the last fiscal year compared with that for the year 1882, which was 1.80\frac{416}{1000}$. This reduction is due to the increase from $74,593,730 in 1882 to $98,904,518 in the last fiscal year in the amount of notes assorted without a corresponding increase in the expenses. Of the increase of $18,063.89 in the expenses, $17,987.55 is due to an increase in the item of express charges caused by the transporting of a larger amount of notes. The other items of expenses remain about the same as for the fiscal year 1882.

The provisions of the act of July 12, 1882, requiring national banks making deposits for the retirement in full of their circulation, to be assessed at the time of such deposits for the redemption of their notes then outstanding, a sum equal to the average cost of the redemption of national bank notes during the preceding year, became operative in the last fiscal year. The amount of such assessments made during the fiscal year and carried to the credit of an account designated "Assessments for Retirement of Circulation" is $12,979.34, against which amount will be charged $3,220.46 for the cost of transporting and redeeming the notes of such banks during the fiscal year.

The present regulations in regard to express charges and the modes of making returns, which have now been uninterruptedly in force for the last two fiscal years, are believed to give general satisfaction by affording ample facilities for the redemption of national-bank notes with the most equitable division of the expense between the holders of the notes and the issuers.

The only express charges incurred in the redemption of bank notes included in the assessment on national banks are the charges for the transportation to Washington of the notes forwarded in sums or multiples of $1,000, and of the assorted notes, fit for circulation, forwarded from Washington to the respective banks of issue.

By this manner of paying these charges, holders of bank notes are placed on an equality without regard to their distance from the re-

demption agent, and the redeeming banks are also so placed with regard to each other. This cost for the last year was at the average rate of $48\frac{35}{100}$ cents per $1,000 transported.

National-bank notes redeemed are paid for by transfer checks on the various assistant treasurers unless other returns are requested. The use of checks is, not to furnish exchange, but to make available in the redemption of bank notes the lawful money deposited with assistant treasurers by national banks for their redemption accounts, and at the same time to accomplish the redemption of the notes with the least expense for transportation. In order that notes may not be forwarded for redemption for the sole purpose of making exchange, all remittances of bank notes for redemption from cities in which there is an assistant treasurer are paid for by checks on the assistant treasurer in the city from which the remittance is received, unless lawful money is desired by express. The amount of bank notes received during the fiscal year from such cities was $71,103,000, being $69\frac{22}{100}$ per cent. of the whole amount received. The deposits of lawful money made during the fiscal year by national banks with the assistant treasurers for their redemption accounts aggregated $83,607,315.40, while the checks drawn for bank notes redeemed amounted to only $56,018,447.71. In paying by checks for remittances of bank notes from points where there is no assistant treasurer, the checks are drawn upon the office where funds are available for that purpose, having as great regard as may be possible to the accommodation of the parties sending the notes for redemption.

DEPOSITS FOR RETIREMENT OF BANK CIRCULATION.

The deposits made by national banks for the retirement of their circulation from July 12, 1882, to June 30, last, amounted to $21,415,993. Of these deposits $15,546,098 were made under the acts of June 20, 1874, and July 12, 1882, for the reduction of circulation, and $5,869,895 under section 5222 of the Revised Statutes, for the retirement in full of circulation of national banks in voluntary liquidation. Of the $15,546,098 deposited under the acts of 1874 and 1882, $9,411,938 was lawful money, and $6,134,160 proceeds of "called" bonds. The limit to lawful-money deposits under these acts of $3,000,000 during any calendar month was not reached, the largest amount deposited in any month being $1,455,900, in February, 1883.

COUNT OF FUNDS.

On the 31st of March last, on the transfer of the office from the late Treasurer to the present incumbent, a count of the moneys and securities was commenced, and was completed on the 19th of April. The count was thorough and accurate, the result showing a difference between the amount actually on hand and the amount required to balance the accounts of a few cents only, which result may be accepted by the late Treasurer and his assistants in the office as high commendation of the management.

A transfer of this office from a retiring Treasurer to his successor does not necessarily include an examination of the moneys in the offices of the assistant treasurers and of other depositaries, although the Treasurer is charged on the books of the Department with all such moneys, and the accounting is with him; but the several officers are held responsible for the funds in their hands, which are included in the Treasurer's balance.

RESTORATION OF SALARIES.

The salaries of a number of the principal officers of the Treasurer's office, fixed by the law reorganizing the Treasury Department (18 Statutes, 377), were reduced by an appropriation act in 1876. It will not be contended by any one familiar with the duties attached to those positions, that there was justice in these reductions, or any necessity arising from the needs of the Government, that these small amounts should be taken from the compensation of faithful officers. The Treasurer continues the recommendation of his predecessor, annually submitted, that the salaries be restored, including that portion deducted from the Treasurer's salary, previously and for many years standing at the higher rate. He desires to bear testimony in favor of those connected with him in the administration of his office, many of them long in the service, whose intelligent and faithful efforts in the discharge of important and responsible duties deserve commendation.

The Treasurer would be glad of the opportunity, if it could be afforded him by an authorized addition to the number of officers above the grade of fourth-class clerks, to recommend the advancement to the higher grades of some of the most deserving of those now receiving salaries which are not adequate compensation for the duties they perform.

Very respectfully, your obedient servant,

A. U. WYMAN,
Treasurer of the United States.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

APPENDIX.

No. 1.—*RECEIPTS and EXPENDITURES for the FISCAL YEAR* 1883 *as shown by WARRANTS issued.*

Receipts covered in to the credit of—	Issue of notes and bonds.	Net receipts.	Repayments to appropriations.	Counter credits to appropriations.	Total.
Customs		$214,706,496 93	$308,662 26	$54,729 57	$215,069,888 76
Internal Revenue		144,720,368 98	32,883 18	391 26	144,753,643 42
Lands		7,955,864 42			7,955,864 42
Miscellaneous Sources		30,904,851 62			30,904,851 62
Total Net Revenue		398,287,581 95			
Public Debt—					
Funded Loan of 1907	$120,850 00				
Silver Certificates	35,040,000 00				
Certificates of Deposit (act of June 8, 1872)	20,055,000 00				
United States Notes	109,764,714 00				
Loan of July 12, 1882	304,252,000 00				
Gold Certificates	86,710,000 00				
		555,942,564 00			555,942,564 00
Interest on the Public Debt			71,710 96		71,710 96
War Department Appropriations			1,220,074 45	202,273 43	1,422,347 88
Navy Department Appropriations			736,943 63	5,304,571 96	6,041,515 59
Interior Department Appropriations			8,286,467 33	625.296 91	8,911,764 24
Interior Civil Appropriations			106,193 31	6,374 39	112,567 70
Treasury proper Appropriations			916,416 77	923,940 58	1,840,357 35
Diplomatic Appropriations			27,613 51	22,901 37	50,514 88
Quarterly Salaries Appropriations					
Judiciary Appropriations			192,254 53	83,310 81	275,565 34
Total Receipts		954,230,145 95	11,899,219 93	7,223,790 28	973,353,156 16
Balance, as shown by Warrants issued, June 30, 1882	247,302,160 34				
Add error in Treasury Pay Warrant No. 1458, dated June 16, 1882	63				247,302,160 97
Total					1,220,655,317 13

Expenditures authorized by warrants from appropriations on account of—		Net expenditures.	Repayments of amounts unexpended.	Amounts recredited to appropriations.	Total.
Customs, Light-houses, Public Buildings, &c	$20,680,986 07		$308,662 26	$54,729 57	$21,044,377 90
Internal Revenue	5,782,457 36		32,883 18	391 26	5,815,731 80
Interior Civil	8,632,863 71		106,193 31	6,374 39	8,745,431 41

Treasury Proper	$26, 584, 284 91		$916, 416 77	$923, 940 58	$28, 424, 642 26
Diplomatic	2, 453, 560 95		27, 613 51	22, 901 37	2, 504. 075 83
Quarterly Salaries	595, 759 10				595, 759 10
Judiciary	3, 948, 110 11		192, 254 53	83, 310 81	4, 223, 675 45
Net Civil and Miscellaneous Expenditures		$68, 678, 022 21			
War Department		48, 911, 382 93	1, 220, 074 45	202, 273 43	50, 333, 730 81
Navy Department		15, 283, 437 17	736, 943 63	5, 304, 571 96	21, 324, 952 76
Interior Department		73, 375, 163 98	8, 286, 467 33	625, 296 91	82, 286, 928 22
Interest on the Public Debt		59, 160, 131 25	71, 710 96		59, 231, 842 21
Total Net Expenditures		265, 408, 137 54			
Redemption of the Public Debt—					
Gold Certificates	9, 368, 480 00				
Silver Certificates	12, 519, 879 00				
Certificates of Deposit (act of June 8, 1872)	20, 000, 000 00				
Refunding Certificates	109, 150 00				
United States Notes	109, 764, 714 00				
Fractional Currency	46, 556 96				
Old Demand Notes	710 00				
Oregon War Debt	5, 450 00				
One-Year Notes of 1863	1, 400 00				
Two-Year Notes of 1863	1, 800 00				
Compound Interest Notes	7, 340 00				
Loan of February, 1861	18, 000 00				
Loan of July and August, 1861	266, 600 00				
Loan of 1863	116, 850 00				
7.30s of 1864 and 1865	1, 800 00				
5-20s of 1862	10, 400 00				
5-20s of 1864	7, 050 00				
5-20s of 1865	9, 600 00				
10-40s of 1864	133, 550 00				
Consols of 1865	40, 800 00				
Consols of 1867	235, 700 00				
Consols of 1868	154, 650 00				
Funded Loan of 1881	760, 450 00				
Treasury Notes of 1846	100 00				
Bounty Land Scrip	100 00				
Funded Loan of 1907	1, 418, 850 00				
Loan of July 12, 1882	47, 650 00				
7.30s of 1861	50 00				
Loan of July and August, 1861, continued at 3½ per cent	21, 256, 350 00				
Loan of 1863, continued at 3½ per cent	47, 359, 800 00				
Funded Loan of 1881, continued at 3½ per cent	366, 420, 000 00	590, 083, 829 96			590, 083, 829 96
Total Expenditures		855, 491, 967 50	11, 899, 219 93	7, 223, 790 28	874, 614, 977 71
Balance, as shown by Warrants issued, June 30, 1883					346, 040, 339 42
Total					1, 220, 655, 317 13

No. 2.—*COMPARATIVE STATEMENT of RECEIPTS for the fiscal years* 1882 *and* 1883, *as shown by WARRANTS issued.*

Fiscal year.	Customs.	Internal revenue.	Lands.	Miscellaneous sources.	Total net revenue.
1882	$220, 410, 730 25	$146, 497, 595 45	$4, 753, 140 37	$31, 863, 784 21	$403, 525, 250 28
1883	214, 706, 496 93	144, 720, 368 98	7, 955, 864 42	30, 904, 851 62	398, 287, 581 95
Increase in 1883	.....	.....	3, 202, 724 05	.....	.....
Decrease in 1883	5, 704, 233 32	1, 777, 226 47	.....	958, 932 59	5, 237, 668 33

No. 3.—*COMPARATIVE STATEMENT of EXPENDITURES for the fiscal year* 1882 *and* 1883, *as shown by WARRANTS issued.*

Fiscal year.	Interest and premium on public debt.	Civil and miscellaneous.	War Department.	Navy Department.	Interior Department.	Total net expenditures.
		$57, 219 751 61				
Deduct*	.....	63	.....	.....	.....	.....
1882	$71, 077, 206 79	57, 219, 750 98	$43, 570, 494 19	$15, 032, 046 26	$71, 081, 941 35	$257, 981, 439 57
1883	59, 160, 131 25	68, 678, 022 21	48, 911, 382 93	15, 283, 437 17	73, 375, 163 98	265, 408, 137 54
Decr. 1883	11, 917, 075 54	.....	.....	.....	.....	.....
Incr. 1883	.....	11, 458, 271 23	5, 340, 888 74	251, 390 91	2, 293, 222 63	7, 426, 697 97

* Error Treasury pay warrant No. 1458, dated June 16, 1882.

No. 4.—*COMPARATIVE STATEMENT of BALANCES in the TREASURY at the close of the fiscal years* 1882 *and* 1883.

Balance June 30, 1882, as shown by Warrants issued				.....	$247, 302, 160 97
Net Revenues 1883				$398, 287, 581 95	
Net Expenditures 1883				265, 408, 137 54	
Excess of Revenues over Expenditures				.....	132, 879, 444 41
					380, 181, 605 38
Public debt.	Issues during fiscal year.	Redemptions during fiscal year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Bonds and Securities	.....	$436, 856, 200 00	.....	$436, 856, 200 00	
Funded Loan of 1907	$120, 850 00	1, 418, 850 00	.....	1, 298, 000 00	
Silver Certificates	35, 040, 000 00	12, 519, 879 00	$22, 520, 121 00	.....	
Gold Certificates	86, 710, 000 00	9, 368, 480 00	77, 341, 520 00	.....	
Certificates of Deposit (act of June 8, 1872)	20, 055, 000 00	20, 000, 000 00	55, 000 00	.....	
Refunding Certificates	.....	109, 150 00	.....	109, 150 00	
United States Notes	109, 764, 714 00	109, 764, 714 00	.....	.....	
Loan July 12, 1882	304, 252, 000 00	.....	304, 252, 000 00	.....	
Fractional Currency	.....	46, 556 96	.....	46, 556 96	
Total	555, 942, 564 00	590, 083, 829 96	404, 168, 641 00	438, 309, 906 96	
Net excess of Redemptions over Issues					34, 141, 265 96
Balance June 30, 1883, as shown by Warrants issued					346, 040, 339 42

No. 5.—*EXPLANATORY STATEMENT of the DIFFERENCE BETWEEN the BALANCE in the TREASURY June* 30, 1883, *as shown by WARRANTS ISSUED, and the CASH, as shown by the PUBLIC DEBT STATEMENT.*

The balance in the Treasury June 30, 1883, as shown by Warrants issued (Statement No. 1) was	$346, 040, 339 42	
The cash in the Treasury June 30, 1883, as shown by the Public Debt Statement for that date, was	345, 389, 902 92	
The difference, amounting to		$650, 436 50
is explained in part by the fact that transcripts of the general account containing reports of receipts into the Treasury prior to July 1, 1883, were not received by the Treasurer until after that date from the following offices, viz:		
Sub-Treasury U. S., Cincinnati, Ohio	11, 474 21	
Sub-Treasury U. S., New Orleans, La	21, 117 39	
Sub-Treasury U. S., San Francisco, Cal	434, 936 95	
National Bank Depositaries	314, 921 07	
	782, 449 62	
Silver Certificates in Treasurer's balance but not in that of the Public Debt Statement	760, 000 00	
Certificates of deposit (act of June 8, 1872) in Treasurer's balance, but not in that of the Public Debt Statement	120, 000 00	
Unavailable cash included in Treasurer's balance but not in that of the Public Debt Statement	993, 776 69	
	2, 656, 226 31	
Less amount not covered by Warrants	2, 005, 789 81	
		650, 436 50

No. 6.—*BALANCES STANDING to the CREDIT of DISBURSING OFFICERS and AGENTS of the UNITED STATES June* 30, 1883.

Office in which deposited.	Amount.
Treasury U. S., Washington, D. C	$1, 988, 577 46
Sub-Treasury U. S., Baltimore, Md	431, 437 43
Sub-Treasury U. S., Boston, Mass	3, 156, 580 09
Sub-Treasury U. S., Chicago, Ill	2, 216, 654 52
Sub-Treasury U. S., Cincinnati, Ohio	133, 545 48
Sub-Treasury U. S., New Orleans, La	708, 647 78
Sub-Treasury U. S., New York, N. Y	21, 807, 139 84
Sub-Treasury U. S., Philadelphia, Pa	1, 563, 315 18
Sub-Treasury U. S., Saint Louis, Mo	1, 532, 039 45
Sub-Treasury U. S., San Francisco, Cal	983, 636 10
National Bank Depositaries	3, 418, 195 73
Total	37, 939, 769 06

No. 7.—*RECEIPTS and EXPENDITURES on ACCOUNT of the POST-OFFICE DEPARTMENT for the fiscal year* 1883, *as shown by WARRANTS PAID.*

Receipts covered into the Treasury by Warrants	$22, 950, 428 26
Receipts by Postmasters	23, 095, 914 63
Total net receipts	46, 046, 342 89
Balance due the United States June 30, 1882	5, 856, 083 91
Total	51, 902, 426 80
Expenditures by the Treasurer on Warrants	20, 215, 443 86
Expenditures by Postmasters	23, 095, 914 63
Total expenditures	43, 311, 358 49
Balance due the United States June 30, 1883	8, 591, 068 31
Total	51, 902, 426 80

No. 8.—*UNAVAILABLE FUNDS of the GENERAL TREASURY and of the POST-OFFICE DEPARTMENT, June* 30, 1883.

The following items were unavailable on June 30, 1883, viz:

On deposit with the following States under the act of June 23, 1836:

Maine	$955, 838 25	
Vermont	669, 086 79	
New Hampshire	669, 086 79	
Massachusetts	1, 338, 173 58	
Connecticut	764, 670 60	
Rhode Island	382, 335 30	
New York	4, 014, 520 71	
Pennsylvania	2, 867, 514 78	
New Jersey	764, 670 60	
Ohio	2, 007, 260 34	
Indiana	860, 254 44	
Illinois	477, 919 14	
Michigan	286, 751 49	
Delaware	286, 751 49	
Maryland	955, 838 25	
Virginia	2, 198, 427 99	
North Carolina	1, 433, 757 39	
South Carolina	1, 051, 422 09	
Georgia	1, 051, 422 09	
Alabama	669, 086 79	
Louisiana	477, 919 14	
Mississippi	382, 335 30	
Tennessee	1, 433, 757 39	
Kentucky	1, 433, 757 39	
Missouri	382, 335 30	
Arkansas	286, 751 49	
Total on deposit with the States		$28, 101, 644 91
Deficits and Defaults, Branch Mint U. S., San Francisco, Cal., 1857 to 1869	419, 243 84	
Default, Branch Mint U. S., Dahlonega, Ga., 1861, at the outbreak of the Rebellion	27, 950 03	
Branch Mint, U. S., Charlotte, N. C., 1861, at the outbreak of the Rebellion	32, 000 00	
Depository U. S., Galveston, Tex., 1861, at the outbreak of the Rebellion	778 66	
Depository U. S., Baltimore, Md., 1866	547 50	
Deficit, Depository U. S., Santa Fé, N. Mex., 1866, short in remittance	249 90	
Failure, Venango National Bank of Franklin, Pa., 1866	193, 932 67	
First National Bank of Selma, Ala., 1867	33, 383 87	
Default, Sub-Treasury U. S., New Orleans, La., 1867, May and Whitaker	675, 325 22	
Sub-Treasury U. S., New Orleans, La., 1867, May property	5, 566 31	
Deficit, Sub-Treasury U. S., New York, 1867, counterfeit 7.30s	4, 392 91	
Deficits, Sub-Treasury U. S., New York, 1867 to 1880	9, 425 87	
Default, Depository U. S., Pittsburgh, Pa., 1867	2, 126 11	
Depository U. S., Baltimore, Md., 1867	6, 900 77	
Depository U. S., Baltimore, Md., 1870	1, 196 87	
		1, 413, 020 53
Total		29, 514, 665 44

The Post-Office Department balance is $8, 483, 835.39, of which the following items were unavailable on June 30, 1883, viz:

Default, Sub-Treasury U. S., New Orleans, La., 1861, at the outbreak of the Rebellion	$31, 164 44	
Depository U. S., Savannah, Ga., 1861, at the outbreak of the Rebellion	205 76	
Depository U. S., Galveston, Tex., 1861, at the outbreak of the Rebellion	83 36	
Depository U. S., Little Rock., Ark., 1861, at the outbreak of the Rebellion	5, 823 50	
Total		$37, 277 06

RECAPITULATION.

General Treasury Moneys unavailable June 30, 1883	$29, 514, 665 44
Post-Office Department Moneys unavailable June 30, 1883	37, 277 06
Total unavailable	29, 551, 942 50

No. 9.—*SEMI-ANNUAL DUTY ASSESSED upon and COLLECTED from NATIONAL BANKS by the TREASURER OF THE UNITED STATES for the fiscal years from* 1864 *to* 1883, *inclusive.*

Fiscal year.	On circulation.	On deposits.	On capital.	Total.
1864	$53, 193 32	$95, 911 87	$18, 432 07	$167, 537 26
1865	733, 247 59	1, 087, 530 86	133, 251 15	1, 954, 029 60
1866	2, 106, 785 30	2, 633, 102 77	406, 947 74	5, 146, 835 81
1867	2, 868, 636 78	2, 650, 180 09	321, 881 36	5, 840, 698 23
1868	2, 946, 343 07	2, 564, 143 44	306, 781 67	5, 817, 268 18
1869	2, 957, 416 73	2, 614, 553 58	312, 918 68	5, 884, 888 99
1870	2, 949, 744 13	2, 614, 767 61	375, 962 26	5, 940, 474 00
1871	2, 987, 021 69	2, 802, 840 85	385, 292 13	6, 175, 154 67
1872	3, 193, 570 03	3, 120, 984 37	389, 356 27	6, 703, 910 67
1873	3, 353, 186 13	3, 196, 569 29	454, 891 51	7, 004, 646 93
1874	3, 404, 483 11	3, 209, 967 72	469, 048 02	7, 083, 498 85
1875	3, 283, 450 89	3, 514, 265 39	507, 417 76	7, 305, 134 04
1876	3, 091, 795 76	3, 505, 129 64	632, 296 16	7, 229, 221 56
1877	2, 900, 957 53	3, 451, 965 38	660, 784 90	7, 013, 707 81
1878	2, 948, 047 08	3, 273, 111 74	560, 296 83	6, 781, 455 65
1879	3, 009, 647 16	3, 309, 668 90	401, 920 61	6, 721, 236 67
1880	3, 153, 635 63	4, 058, 710 61	379, 424 19	7, 591, 770 43
1881	3, 121, 374 33	4, 940, 945 12	431, 233 10	8, 493, 552 55
1882	3, 190, 981 98	5, 521, 927 47	437, 774 90	9, 150, 684 35
1883	3, 132, 006 73	2, 773, 790 46	269, 976 43	6, 175, 773 62
Total	55, 385, 524 97	60, 940, 067 16	7, 855, 887 74	124, 181, 479 87

No. 10.—*BONDS and STOCKS of the INDIAN TRUST FUND in CUSTODY of the TREASURER of the UNITED STATES, June* 30, 1883, *under the act of June* 10, 1876.

Class of Bonds.	Registered.	Coupon.	Total.
State and Canal Bonds.			
Arkansas: Funded Debt	.....	$168, 000 00	$168, 000 00
Florida: State Stocks	.....	132, 000 00	132, 000 00
Indiana: Wabash and Erie Canal Bonds	.....	6, 000 00	6, 000 00
Louisiana: State Stocks	.....	37, 000 00	37, 000 00
Maryland: State Stocks	$8, 350 17	.....	8, 350 17
North Carolina: State Stocks	.....	192, 000 00	192, 000 00
South Carolina: State Stocks	.....	125, 000 00	125, 000 00
Tennessee: State Stocks	191, 666 66⅔	124, 000 00	315, 666 66⅔
Virginia: State Stocks	540, 000 00	.....	540, 000 00
Virginia: Chesapeake and Ohio Canal Bonds	.....	4, 000 00	4, 000 00
United States Bonds.			
Bonds issued to Pacific Railways	280, 000 00	.....	280, 000 00
Total	1, 020, 016 83⅔	788, 000 00	1, 808, 016 83⅔

No. 11.—*STATEMENT by LOANS of UNITED STATES BONDS held in TRUST for NATIONAL BANKS June* 30, 1883, *and of CHANGES during the FISCAL YEAR* 1883 *in CHARACTER of BONDS HELD.*

Title of Loan.	Bonds held in trust June 30, 1882.			Deposits and Withdrawals during fiscal year.				Bonds held in trust June 30, 1883.		
				For circulation.		For public deposits.				
	For circulation.	For public deposits.	Total.	Deposited.	Withdrawn.	Deposited.	Withdrawn.	For circulation.	For public deposits.	Total.
6 PER CENT.										
Bonds issued to Pacific Railways	$3, 326, 000	$33, 000	$3, 359, 000	$263, 000	$37, 000	.....	$13, 000	$3, 552, 000	$20, 000	$3, 572, 000
5 PER CENT.										
Ten-Forties of 1864	50, 000	.....	50, 000	.....	50, 000	.....	.....	.....	.....	.....
Funded Loan of 1881	24, 000	.....	24, 000	.....	9, 000	.....	.....	15, 000	.....	15, 000
4½ PER CENT.										
Funded Loan of 1891	32, 752, 650	854, 100	33, 606, 750	9, 888, 150	3, 232, 300	$474, 400	268, 000	39, 408, 500	1, 060, 500	40, 469, 000
4 PER CENT.										
Funded Loan of 1907	97, 279, 800	6, 538, 500	103, 818, 300	17, 723, 650	10, 048, 800	1, 737, 500	1, 398, 000	104, 954, 650	6, 878, 000	111, 832, 650
CONTINUED AT 3½ PER CENT.										
Loan of July and August, 1861, sixes	7, 138, 300	88, 300	7, 226, 600	.....	6, 960, 800	.....	41, 800	177, 500	46, 500	224, 000
Loan of 1863, sixes	18, 004, 300	797, 100	18, 801, 400	2, 375, 500	20, 171, 600	46, 000	793, 100	208, 200	50, 000	258, 200
Funded Loan of 1881, fives	202, 147, 650	7, 614, 000	209, 761, 650	12, 219, 300	206, 964, 150	1, 051, 000	8, 410, 000	7, 402, 800	255, 000	7, 657, 800
3 PER CENT.										
Loan of July 12, 1882	.....	.....	.....	213, 078, 900	12, 201, 650	9, 178, 000	372, 000	200, 877, 850	8, 806, 000	209, 683, 850
Total	360, 722, 700	15, 925, 000	376, 647, 700	255, 548, 500	259, 674, 700	12, 486, 900	11, 295, 900	356, 596, 500	17, 116, 000	373, 712, 500

No. 12.—*UNITED STATES CURRENCY, of EACH ISSUE, OUTSTANDING at the close of each fiscal year from* 1862 *to* 1883.

Issue.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.
Old Demand Notes	$51,105,235 00	$3,384,000 00	$789,037 50	$472,603 50	$272,162 75	$208,432 50	$143,912 00	$123,739 25	$106,256 00	$96,505 50	$88,296 25
United States Notes	96,620,000 00	387,646,589 00	447,300,203 10	431,066,427 99	400,780,305 85	371,783,597 00	356,000,000 00	356,000,000 00	356,000,000 00	356,000,000 00	357,500,000 00
One and Two Year Notes	.....	.....	172,620,550 00	50,625,170 00	8,439,540 50	1,325,889 50	716,212 00	347,772 00	253,952 00	205,992 00	178,222 00
Compound Interest Notes	.....	.....	6,060,000 00	191,721,470 00	172,369,941 00	134,774,981 00	54,608,230 00	3,063,410 00	2 191,670 00	814,280 00	623,010 00
Fractional Currency	.....	20,192,456 00	22,324,283 10	25,033,128 76	27,008,875 36	28,474,623 02	32,727,908 47	32,114,637 36	39,878,684 48	40,582,874 56	40,855,835 27
Total	147,725,235 00	411,223,045 00	649,094,073 70	698,918,800 25	608,870,825 46	536,567,523 02	444,196,262 47	391,649,558 61	398,430,562 48	397,699,652 06	399,245,363 52

Issue.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.
Old Demand Notes	$79,967 50	$76,732 50	$70,107 50	$66,917 50	$63,962 50	$62,297 50	$61,470 00	$60,975 00	$60,535 00	$59,695 00	$58,985 00
United States Notes	356,000,000 00	381,999,073 00	375,771,580 00	369,772,284 00	359,764,332 00	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00
One and Two Year Notes	148,155 00	130,805 00	114,175 00	105,405 00	96,285 00	90,475 00	86,845 00	82,815 00	80,715 00	77,125 00	71,915 00
Compound Interest Notes	499,780 00	429,080 00	371,470 00	331,260 00	300,260 00	274,780 00	260,650 00	243,310 00	235,280 00	223,560 00	214,770 00
Fractional Currency	44,799,365 44	45,912,003 34	42,129,424 19	34,446,595 39	20,403,137 34	16,547,768 77	15,842,610 11	15,590,892 70	15,481,891 65	15,423,186 10	15,376,629 14
Total	401,527,267 94	428,547,693 84	418,456,756 69	404,722,461 89	380,627,976 84	363,656,337 27	362,932,591 11	362,659,008 70	362,539,437 65	362,464,582 10	362,403,315 14

No. 13.—*REDEMPTIONS of UNITED STATES CURRENCY for the fiscal year* 1883, *and total redemptions to June* 30, 1883.

Issue.	Redemptions (net value).			Deductions on account of mutilations.			Total face value of notes redeemed.
	To June 30, 1882.	In fiscal year.	To June 30, 1883.	To June 30, 1882.	In fiscal year.	To June 30, 1883.	
Old Demand Notes	$59, 968, 176 25	$710 00	$59, 968, 886 25	$2, 131 25	.....	$2, 131 25	$59, 971, 017 50
United States Notes	1, 366, 838, 822 50	109, 764, 714 00	1, 476, 603, 536 50	173, 040 50	$2, 232 00	175, 272 50	1, 476, 778, 809 00
One and Two Year Notes	210, 922, 483 00	5, 210 00	210, 927, 693 00	392 00	.....	392 00	210, 928, 085 00
Compound Interest Notes	266, 371, 400 00	8, 790 00	266, 380, 190 00	480 00	.....	480 00	266, 380, 670 00
Fractional Currency	353, 175, 936 51	46, 556 96	353, 222, 493 47	141, 546 56	40 03	141, 586 59	353, 364, 080 06
Silver Certificates	20, 133, 290 00	12, 519, 879 00	32, 653, 169 00	.....	261 00	261 00	32, 653, 430 00
Gold Certificates, Issue of 1882	.....	7, 834, 900 00	7, 834, 900 00	.....	.....	.....	7, 834, 900 00
Total	2, 277, 410, 108 26	130, 180, 759 96	2, 407, 590, 868 22	317, 590 31	2, 533 03	320, 123 34	2, 407, 910, 991 56

No. 14.—*REDEMPTIONS of the NOTES of FAILED, LIQUIDATING, and REDUCING NATIONAL BANKS, to JUNE* 30, 1877, *and by FISCAL YEARS to* 1883.

Period.	Failed.	Liquidating.	Reducing.	Total.
To June 30, 1877	$6,098,281 80	$14,106,006 45	$50,737,954 00	$70,942,242 25
Fiscal year 1878	752,497 50	1,810,752 00	9,446,626 00	12,009,875 50
Fiscal year 1879	636,613 50	1,554,086 50	5,866,001 00	8,056,701 00
Fiscal year 1880	382,116 50	1,058,414 50	4,961,385 00	6,401,916 00
Fiscal year 1881	426,888 50	1,144,906 40	12,713,535 00	14,285,329 90
Fiscal year 1882	533,504 50	1,769,756 00	14,505,346 00	16,808,606 50
Fiscal year 1883	722,808 00	4,595,593 00	18,233,878 50	23,552,279 50
Total	9,552,710 30	26,039,514 85	116,464,725 50	152,056,950 65

No. 15.—*UNITED STATES CURRENCY of EACH ISSUE and DENOMINATION ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year* 1883.

OLD DEMAND NOTES.

[Issue began August 26, 1861, and ended March 5, 1862.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
5s	$21,800,000 00	$21,776,290 00	$250 00	$21,776,540 00	$23,460 00
10s	20,030,000 00	20,008,135 00	260 00	20,008,395 00	21,605 00
20s	18,200,000 00	18,185,880 00	200 00	18,186,080 00	13,920 00
Total	60,030,000 00	59,970,305 00	710 00	59,971,015 00	58,985 00

UNITED STATES NOTES, NEW ISSUE.

[Issue began April 2, 1862, and ceased April 19, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
1s	$28,351,348 00	$27,537,651 15	$9,816 50	$27,547,467 65	$803,880 35
2s	34,071,128 00	33,424,845 60	14,608 20	33,439,453 80	631,674 20
5s	101,000,000 00	99,812,191 25	190,780 00	100,002,971 25	997,028 75
10s	118,010,000 00	113,202,121 00	361,575 00	113,563,696 00	4,446,304 00
20s	102,920,000 00	99,458,299 00	375,060 00	99,833,359 00	3,086,641 00
50s	30,055,200 00	29,589,235 00	42,200 00	29,631,435 00	423,765 00
100s	40,000,000 00	39,318,390 00	55,400 00	39,373,790 00	626,210 00
500s	58,986,000 00	58,566,000 00	22,000 00	58,588,000 00	398,000 00
1,000s	155,928,000 00	155,383,500 00	33,000 00	155,416,500 00	511,500 00
Unknown		135,000 00		135,000 00	
					11,925,003 30
Deduct for unknown denominations destroyed in Chicago fire					135,000 00
Total	669,321,676 00	656,427,233 00	1,104,439 70	657,531,672 70	11,790,003 30

UNITED STATES NOTES, ISSUE OF 1869.

[Issue began October 9, 1869, and ceased July 25, 1874.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
1s	$42,456,812 00	$41,831,263 65	$74,980 60	$41,906,244 25	$550,567 75
2s	50,511,920 00	49,811,574 60	111,261 00	49,922,835 60	589,084 40
5s	50,581,760 00	44,310,768 75	1,995,642 50	46,306,411 25	4,275,348 75
10s	85,221,240 00	64,852,834 00	4,371,110 00	69,223,944 00	15,997,296 00
20s	73,162,400 00	52,549,732 00	3,773,502 00	56,323,234 00	16,839,166 00
50s	30,200,000 00	26,834,645 00	575,850 00	27,410,495 00	2,789,505 00
100s	37,104,000 00	29,599,950 00	1,102,000 00	30,701,950 00	6,402,050 00
500s	44,890,000 00	44,486,500 00	39,500 00	44,526,000 00	364,000 00
1,000s	79,700,000 00	72,876,000 00	1,453,000 00	74,329,000 00	5,371,000 00
Unknown		865,000 00		865,000 00	
					53,178,017 90
Deduct for unknown denominations destroyed in Chicago fire					865,000 00
Total	493,828,132 00	428,018,268 00	13,496,846 10	441,515,114 10	52,313,017 90

UNITED STATES NOTES, ISSUE OF 1874.

[Issue began July 13, 1874, and ceased September 13, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
1s	$18,988,000 00	$18,672,281 00	$67,125 60	$18,739,406 60	$248,593 40
2s	16,520,000 00	16,190,341 00	94,327 00	16,284,668 00	235,332 00
50s	24,460,000 00	13,442,060 00	1,907,700 00	15,349,760 00	9,110,240 00
500s	28,000,000 00	23,923,000 00	667,500 00	24,590,500 00	3,409,500 00
Total	87,968,000 00	72,227,682 00	2,736,652 60	74,964,334 60	13,003,665 40

UNITED STATES NOTES, ISSUE OF 1875.

[Issue began July 20, 1875, and ceased June 20, 1879.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
1s	$26,212,000 00	$24,816,148 40	$614,138 80	$25,430,287 20	$781,712 80
2s	23,036,000 00	20,669,969 60	1,163,131 00	21,833,100 60	1,202,899 40
5s	46,180,000 00	29,981,024 00	5,922,622 50	35,903,646 50	10,276,353 50
10s	23,660,000 00	10,522,036 00	3,179,405 00	13,701,441 00	9,958,559 00
20s	25,000,000 00	9,908,936 00	2,767,210 00	12,676,146 00	12,323,854 00
50s	2,000,000 00	597,180 00	247,600 00	844,780 00	1,155,220 00
100s	16,200,000 00	5,754,950 00	1,470,600 00	7,225,550 00	8,974,450 00
500s	28,400,000 00	22,521,500 00	780,000 00	23,301,500 00	5,098,500 00
Total	190,688,000 00	124,771,744 00	16,144,707 30	140,916,451 30	49,771,548 70

UNITED STATES NOTES, ISSUE OF 1878.

[Issue began February 14, 1878, and still continues.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
1s	$12,512,000 00	$9,815,826 20	$1,519,970 10	$11,335,796 30	$1,176,203 70
2s	9,352,000 00	6,346,612 80	1,802,664 00	8,149,276 80	1,202,723 20
5s	30,160,000 00	11,217,481 00	6,991,732 50	18,209,213 50	11,950,786 50
10s	26,000,000 00	6,340,630 00	4,573,045 00	10,913,675 00	15,086,325 00
20s	34,800,000 00	6,587,962 00	4,846,670 00	11,434,632 00	23,365,368 00
50s	10,500,000 00	1,260,310 00	1,315,475 00	2,575,785 00	7,924,215 00
100s	20,200,000 00	2,367,720 00	1,884,000 00	4,251,720 00	15,948,280 00
500s	7,100,000 00	653,000 00	618,500 00	1,271,500 00	5,828,500 00
1,000s	14,000,000 00	4,633,000 00	921,000 00	5,554,000 00	8,446,000 00
5,000s	20,000,000 00	9,580,000 00	10,105,000 00	19,685,000 00	315,000 00
10,000s	40,000,000 00	17,740,000 00	22,100,000 00	39,840,000 00	160,000 00
Total	224,624,000 00	76,542,542 00	56,678,056 60	133,220,598 60	91,403,401 40

UNITED STATES NOTES, ISSUE OF 1880.

[Issue began March 16, 1880, and still continues.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
1s	$36, 037, 611 00	$4, 177, 533 00	$7, 684, 579 20	$11, 862, 112 20	$24, 175, 498 80
2s	29, 336, 000 00	2, 089, 079 00	5, 584, 240 00	7, 673, 319 00	21, 662, 681 00
5s	49, 260, 000 00	1, 657, 755 00	3, 951, 677 50	5, 609, 432 50	43, 650, 567 50
10s	30, 080, 000 00	1, 028, 853 00	1, 806, 745 00	2, 835, 598 00	27, 244, 402 00
20s	7, 280, 000 00	.....	448, 120 00	448, 120 00	6, 731, 880 00
50s	2, 600, 000 00	.....	117, 050 00	117, 050 00	2, 582, 950 00
100s	2, 363, 000 00	.....	11, 600 00	11, 600 00	2, 351, 400 00
Total	156, 956, 611 00	8, 953, 220 00	19, 604, 011 70	28, 557, 231 70	128, 399, 379 30

ONE-YEAR NOTES OF 1863.

[Issue began February 4, 1864, and ceased June 1, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
10s	$6, 200, 000 00	$6, 191, 815 00	$370 00	$6, 192, 185 00	$7, 815 00
20s	16, 440, 000 00	16, 421, 420 00	1, 040 00	16, 422, 460 00	17, 540 00
50s	8, 240, 000 00	8, 232, 300 00	250 00	8, 232, 550 00	7, 450 00
100s	13, 640, 000 00	13, 631, 400 00	500 00	13, 631, 900 00	8, 100 00
Unknown	.....	90 00	.....	90 00	.....
					40, 905 00
Deduct for unknown denominations destroyed	.....	.....	.....	.....	90 00
Total	44. 520, 000 00	44, 477, 025 00	2, 160 00	44, 479, 185 00	40, 815 00

TWO-YEAR NOTES OF 1863.

[Issue began March 16, 1864, and ceased May 30, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outs tanding June 30, 1883.
50s	$6, 800, 000 00	$6, 792, 600 00	$450 00	$6, 793, 050 00	$6, 950 00
160s	9, 680, 000 00	9, 675, 400 00	800 00	9, 676, 200 00	3, 800 00
Total	16, 480, 000 00	16, 468, 000 00	1, 250 00	16, 469, 250 00	10, 750 00

TWO-YEAR COUPON NOTES OF 1863.

[Issue began January 12, 1864, and ceased April 20, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
50s	$5, 905, 600 00	$5, 903, 050 00	$500 00	$5, 903, 550 00	$2, 050 00
100s	14, 484, 400 00	14, 475, 800 00	300 00	14, 476, 100 00	8, 300 00
500s	40, 302, 000 00	40, 300, 500 00	.....	40, 300, 500 00	1, 500 00
1, 000s	89, 308, 000 00	89, 288, 000 00	1, 000 00	89, 289, 000 00	19, 000 00
Unknown	.....	10, 500 00	.....	10, 500 00	.....
					30, 850 00
Deduct for unknown denominations destroyed	.....	.....	.....	.....	10, 500 00
Total	150, 000, 000 00	149, 977, 850 00	1, 800 00	149, 979, 650 00	20, 350 00

COMPOUND-INTEREST NOTES.

[Issue began June 9, 1864, and ceased July 24, 1866.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
10s	$23, 285, 200 00	$23, 253, 210 00	$2, 210 00	$23, 255, 420 00	$29, 780 00
20s	30, 125, 840 00	30, 076, 370 60	2, 680 00	30, 079, 050 00	46, 790 00
50s	60, 824, 000 00	60, 743, 400 00	2, 300 00	60, 745, 700 00	78, 300 00
100s	45, 094, 400 00	45, 053, 400 00	1, 600 00	45, 055, 000 00	39, 400 00
500s	67, 846, 000 00	67, 832, 500 00	.....	67, 832, 500 00	13, 500 00
1,000s	39, 420, 000 00	39, 413, 000 00	.....	39, 413, 000 00	7, 000 00
Total	266, 595, 440 00	266, 371, 880 00	8, 790 00	266, 380, 670 00	214, 770 00

FRACTIONAL CURRENCY, FIRST ISSUE.

[Issue began August 21, 1862, and ceased May 27, 1863.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
5 cents	$2, 242, 889 00	$1, 214, 520 09	$41 77	$1, 214, 561 86	$1, 028, 327 14
10 cents	4, 115, 378 00	2, 871, 319 41	93 94	2, 871, 413 35	1, 243, 964 65
25 cents	5, 225, 696 00	4, 186, 390 26	127 38	4, 186, 517 64	1, 039, 178 36
50 cents	8, 631, 672 00	7, 660, 892 09	307 30	7, 661, 199 39	970, 472 61
Total	20, 215, 635 00	15, 933, 121 85	570 39	15, 933, 692 24	4, 281, 942 76

FRACTIONAL CURRENCY, SECOND ISSUE.

[Issue began October 10, 1863, and ceased February 23, 1867.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
5 cents	$2, 794, 826 10	$2, 096, 065 19	$57 23	$2, 096, 122 42	$698, 703 68
10 cents	6, 176, 084 30	5, 263, 733 50	83 49	5, 263, 816 99	912, 267 31
25 cents	7, 648, 341 25	6, 902, 668 81	153 55	6, 902, 822 36	745, 518 89
50 cents	6, 545, 232 00	5, 794, 494 10	150 75	5, 794, 644 85	750, 587 15
Total	23, 164, 483 65	20, 056, 961 60	445 02	20, 057, 406 62	3, 107, 077 03

FRACTIONAL CURRENCY, THIRD ISSUE.

[Issue began December 5, 1864, and ceased April 16, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
3 cents	$601, 923 90	$511, 572 98	$30 68	$511, 603 66	$90, 320 24
5 cents	657, 002 75	524, 508 19	20 85	524, 529 04	132, 473 71
10 cents	16, 976, 134 50	15, 923, 723 70	472 50	15, 924, 196 20	1, 051, 938 30
15 cents	1, 352 40	75 22	24	75 46	1, 276 94
25 cents	31, 143, 188 75	30, 239, 727 36	787 31	30, 240, 514 67	902, 674 08
50 cents	36, 735, 426 50	35, 926, 487 65	1, 214 90	35, 927, 702 55	807, 723 95
Total	86, 115, 028 80	83, 126, 095 10	2, 526 48	83, 128, 621 58	2, 986, 407 22

FRACTIONAL CURRENCY, FOURTH ISSUE.

[Issue began July 14, 1869, and ceased February 16, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
10 cents	$34, 940, 960 00	$33, 560, 486 26	$1, 791 86	$33, 562, 278 12	$1, 378, 681 88
15 cents	5, 304, 216 00	5, 062, 708 55	663 20	5, 063, 371 75	240, 844 25
25 cents	58, 922, 256 00	57, 886, 593 59	2, 896 35	57, 889, 489 94	1, 032, 766 06
50 cents	77, 399, 600 00	76, 310, 472 55	5, 878 70	76, 316, 351 25	1, 083, 248 75
Unknown	.....	32, 000 00	.....	32, 000 00	.....
					3, 735, 540 94
Deduct for unknown denominations destroyed in Chicago fire	.....	.....	.....	.....	32, 000 00
Total	176, 567, 032 00	172, 852, 260 95	11, 230 11	172, 863, 491 06	3, 703, 540 94

FRACTIONAL CURRENCY, FIFTH ISSUE.

[Issue began February 26, 1874, and ceased February 15, 1876.]

Denomination.	Total issued.	Redeemed to June 30, 1882.	Redeemed during fiscal year.	Redeemed to June 30, 1883.	Outstanding June 30, 1883.
10 cents	$19, 989, 900 00	$19, 486, 260 13	$5, 049 33	$19, 491, 309 46	$498, 590 54
25 cents	36, 092, 000 00	35, 472, 666 42	17, 228 38	35, 489, 894 80	602, 105 20
50 cents	6, 580, 000 00	6, 373, 527 30	9, 507 25	6, 383, 034 55	196, 965 45
Total	62, 661, 900 00	61, 332, 453 85	31, 784 96	61, 364, 238 81	1, 297, 661 19

RECAPITULATION.

Issue.	Total issued.	Face value of notes redeemed to June 30, 1883 (see statement No. 13).	Less deductions for mutilations since May 11, 1875, not covered into the Treasury.	Redeemed to June 30, 1883, as shown by cash statements.	Outstanding June 30, 1883.
Old demand notes	$60, 030, 000 00	$59, 971, 017 50	$2 50	$59, 971, 015 00	$58, 985 00
United States notes	1, 823, 386, 419 00	1, 476, 778, 809 00	73, 406 00	1, 476, 705, 403 00	346, 681, 016 00
One and two year notes of 1863	211, 000, 000 00	210, 928, 085 00	.....	210, 928, 085 00	71, 915 00
Compound interest notes	266, 595, 440 00	266, 380, 670 00	.....	266, 380, 670 00	214, 770 00
Fractional currency	368, 724, 079 45	353, 364, 080 06	16, 629 75	353, 347, 450 31	15, 376, 629 14
Total	2, 729, 735, 938 45	2, 367, 422, 661 56	90, 038 25	2, 367, 332, 623 31	362, 403, 315 14

No. 16.—*SILVER CERTIFICATES ISSUED, REDEEMED, and OUTSTANDING, by SERIES and DENOMINATIONS.*

Series and denomination.	Issued.		Redeemed.		Outstanding June 30, 1883.
	During fiscal year.	To June 30, 1883.	During fiscal year.	To June 30, 1883.	
Series of 1878.					
10s	.....	$2, 274, 000 00	$421, 723 00	$1, 288, 853 00	$985, 147 00
20s	.....	2, 746, 000 00	434, 130 00	1, 268, 510 00	1, 477, 490 00
50s	.....	3, 250, 000 00	721, 815 00	1, 419, 715 00	1, 830, 285 00
100s	.....	3, 540, 000 00	807, 080 00	1, 824, 780 00	1, 715, 220 00
500s	$300, 000 00	4, 650, 000 00	1, 008, 500 00	3, 624, 000 00	1, 026, 000 00
1, 000s	2, 500, 000 00	14, 490, 000 00	2, 046, 000 00	11, 184, 000 00	3, 306, 000 00
Total	2, 800, 000 00	30, 950, 000 00	5, 439, 248 00	20, 609, 858 00	10, 340, 142 00

No. 16.—*SILVER CERTIFICATES ISSUED, REDEEMED, and OUTSTANDING, by SERIES and DENOMINATIONS*—Continued.

Series and denominations.	Issued.		Redeemed.		Outstanding June 30, 1883.
	During fiscal year.	To June 30, 1883.	During fiscal year.	To June 30, 1883.	
Series of 1880.					
10s	11, 880, 000 00	42, 720, 000 00	3, 816, 105 00	6, 817, 255 00	35, 902, 745 00
20s	13, 360, 000 00	38, 200, 000 00	2, 733, 326 00	4, 524, 706 00	33, 675, 294 00
50s	1, 600, 000 00	2, 400, 000 00	164, 800 00	233, 350 00	2, 166, 650 00
100s	2, 400, 000 00	4, 000, 000 00	366, 400 00	468, 000 00	3, 532, 000 00
500s	1, 500, 000 00	1, 500, 000 00	.....	.....	1, 500, 000 00
1, 000s	1. 500, 000 00	1, 500, 000 00	.....	.....	1, 500, 000 00
Total	32, 240, 000 00	90, 320, 000 00	7, 080, 631 00	12, 043, 311 00	78, 276, 689 00
Aggregate	35, 040, 000 00	121, 270, 000 00	12, 519, 879 00	32, 653, 169 00	88, 616, 831 00

No. 17.—*GOLD CERTIFICATES, act of July* 12, 1882, *ISSUED, REDEEMED, and OUTSTANDING, by SERIES and DENOMINATIONS.*

Denomination.	Issued.		Redeemed.		Outstanding.	
	New York series.	Departmental series.	New York series.	Departmental series.	New York series.	Departmental series.
20s	$8, 000, 000	$1, 360, 000	$152, 080	$45, 020	$6, 847, 920	$1, 314, 980
50s	8, 000, 000	1, 200, 000	149, 000	200	7, 851, 000	1, 199, 800
100s	6, 100, 000	2, 800, 000	135, 600	.....	5, 964, 400	2, 800, 000
500s	5, 250, 000	3, 000, 000	208, 000	.....	5, 042, 000	3, 000, 000
1, 000s	6, 000, 000	7, 000, 000	350, 000	.....	5, 650, 000	7, 000, 000
5, 000s	8, 000, 000	.....	1, 035, 000	.....	7, 965, 000	.....
10, 000s	30, 000, 000	.....	5, 760, 000	.....	24, 240, 000	.....
Total	71, 350, 000	15, 360, 000	7, 789, 680	45, 220	63, 560, 320	15, 314, 780
Aggregate	$86, 710, 000		$7, 834, 900		$78, 875, 100	

No. 18.—*STANDARD SILVER DOLLARS, FRACTIONAL SILVER and MINOR COIN RECEIVED and COUNTED at the TREASURY of the UNITED STATES at WASHINGTON during the fiscal year* 1883.

Description.	Amount received.	Amount rejected.	Counterfeit.
Standard silver dollars	$432, 344 00	$1, 027 00	$24 00
Fractional silver coin:			
50 cents	1, 962, 185 50	.....	.....
25 cents	1, 910, 664 50	.....	.....
20 cents	140 00	.....	.....
10 cents	395, 279 10	.....	.....
5 cents	1, 493 70	.....	.....
3 cents	133 95	.....	.....
Total	4, 269, 896 75	5, 215 03	56 38
Minor coin:			
5 cents	57, 424 40	.....	.....
3 cents	4, 048 47	.....	.....
2 cents	577 20	.....	.....
1 cent, bronze	19, 404 59	.....	.....
1 cent, copper	50 15	.....	.....
Total	81, 504 81	101 39	4 20
Aggregate	4, 783, 745 56	6, 343 42	84 58

No. 19.—*SEVEN-THIRTY NOTES ISSUED, REDEEMED, and OUTSTANDING.*

Issue.	Total issued.	Redeemed to June 30,1882.	Redeemed during fiscal year.	Redeemed to June 30,1883.	Outstanding June 30,1883.
July 17, 1861	$140, 094, 750	$140, 078, 450	$350	$140, 078, 800	$15, 950
August 15, 1864	299, 992, 500	299, 938, 100	450	299, 938, 550	53, 950
June 15, 1865	331, 000, 000	330, 964, 700	350	330, 965, 050	34, 950
July 15, 1865	199, 000, 000	198, 945, 750	700	198, 946, 450	53, 550
Total	970, 087, 250	969, 927, 000	1, 850	969, 928, 850	158, 400

NOTE.—The public debt statement shows $137,150 7-30s of 1864 and 1865, and $16,250 of 7-30s of 1861 outstanding June 30, 1883, or $5,300 less of the former and $300 more of the latter than the above. The discrepancy arises from two errors: 1. $5,000 7-30s, of 1864 and 1865, deducted as redeemed August, 1868, the settlement of which was afterwards suspended, was again deducted when the suspension was removed; and, 2. During this fiscal year $300 7-30s, of 1861, redeemed, was erroneously reported as of the issue of 1864 and 1865.

No. 20.—*COUPONS from UNITED STATES BONDS PAID during the fiscal year* 1883, *CLASSIFIED by LOANS.*

Title of loan.	Amount.
Loan of February, 1861	$90 00
Oregon War Debt	18 00
Loan of July and August, 1861	4, 930 50
5-20s of 1862	388 52
Loan of 1863	370 50
10-40s of 1864	1, 525 00
5-20s of June, 1864	40 50
5-20s of 1865	168 00
Consols of 1865	1, 758 62
Consols of 1867	2, 118 09
Consols of 1868	288 00
Funded Loan of 1881	8, 223 68
Funded Loan of 1891	2, 771, 837 94
Funded Loan of 1907	6, 770, 932 00
Total	9, 562, 689 26

No. 21.—*NUMBER and AMOUNT of CHECKS for INTEREST on REGISTERED BONDS of the UNITED STATES ISSUED, during the fiscal year* 1883.

Title of loan.	Number.	Amount.
Funded Loan of 1891	48, 133	$8, 501, 725 33
Funded Loan of 1907	202, 011	22, 699, 506 00
Funded Loan of 1881, continued	21, 609	5, 702, 111 60
Loan of July 12, 1882	20, 618	6, 385, 525 66
Loan of 1863, continued	3, 091	836, 850 88
	295, 462	44, 125, 719 47
Bonds issued to Pacific Railways	2, 918	3, 877, 410 72
	298, 380	48, 003, 130 19

No. 22.—*INTEREST on* 3.65 *PER CENT. BONDS of the DISTRICT of COLUMBIA, PAID during the fiscal year* 1883.

Where paid.	Coupons.	Checks.	Total.
Treasury United States, Washington	$44, 051 35	$75, 993 00	$120, 044 35
Sub-Treasury United States, New York	111, 660 80	291, 213 00	402, 873 80
Total	155, 712 15	367, 206 00	522, 918 15

No. 23.—*REFUNDING CERTIFICATES, ISSUED under act of February 26, 1879, CONVERTED into BONDS of the FUNDED LOAN of 1907.*

	Issued.	Converted.			Outstanding.
		To June 30, 1882.	During fiscal year.	To June 30, 1883.	
Payable to order	$58, 500	$57, 350	$20	$57, 370	$1, 130
Payable to bearer	39, 954, 250	39, 490, 350	109, 130	39, 599, 480	354, 770
Total	40, 012, 750	39, 547, 700	109, 150	39, 656, 850	355, 900

No. 24.—*TOTAL amount of UNITED STATES BONDS RETIRED for the SINKING FUND from May, 1869, to June 30, 1883.*

Title of loan.	How retired.	From May, 1869, to June 30, 1882.	During fiscal year.	To June 30, 1883.
Loan of February, 1861	Purchased	$10, 612, 000	.....	$10, 612, 000
Oregon War Debt	do	256, 800	.....	256, 800
Loan of July and August, 1861	do	48, 776, 700	.....	48, 776, 700
5-20s of 1862	Purchased	24, 029, 150	.....	24, 029, 150
	Redeemed	29, 963, 950	$100	29, 964, 050
	Total	53, 993, 100	100	53, 993, 200
Loan of 1863	Purchased	19, 854, 250	.....	19, 854, 250
10-40s of 1864	Redeemed	676, 050	.....	676, 050
5-20s of March, 1864	Purchased	361, 600	.....	361, 600
5-20s of June, 1864	Purchased	18, 356, 100	.....	18, 356, 100
	Redeemed	11, 067, 700	.....	11, 067, 700
	Total	29, 423, 800	.....	29, 423, 800
5-20s of 1865	Purchased	16, 866, 150	.....	16, 866, 150
	Redeemed	1, 974, 150	.....	1, 974, 150
	Total	18, 840, 300	.....	18, 840, 300
Consols of 1865	Purchased	48, 166, 150	.....	48, 166, 150
	Redeemed	31, 350	.....	31, 350
	Total	48, 197, 500	.....	48, 197, 500
Consols of 1867	Purchased	32, 115, 600	.....	32, 115, 600
	Redeemed	15, 750	.....	15, 750
	Total	32, 131, 350	.....	32, 131, 350
Consols of 1868	Purchased	2, 213, 800	.....	2, 213, 800
	Redeemed	8, 600	.....	8, 600
	Total	2, 222, 400	.....	2, 222, 400
Funded Loan of 1881	Purchased	43, 599, 000	.....	43, 599, 000
	Redeemed	24, 970, 300	41, 300	25, 011, 600
	Total	68, 569, 300	41, 300	68, 610, 600
Funded Loan of 1907	Purchased	1, 500, 000	.....	1, 500, 000
Loan of July and August, 1861, continued.	Redeemed	55, 215, 850	661, 750	55, 877, 600
Loan of 1863, continued	do	2, 637, 850	34, 128, 150	36, 766, 000
Funded Loan of 1881, continued	do	1, 000	10, 019, 400	10, 020, 400
	Total purchased	266, 707, 300	.....	266, 707, 300
	Total redeemed	126, 562, 550	44, 850, 700	171, 413, 250
Aggregate		393, 269, 850	44, 850, 700	438, 120, 550

No. 25.—*TOTAL amount of UNITED STATES BONDS RETIRED from March* 11, 1869, *to June* 30, 1883.

Title of loan.	How retired.	Rate of interest.	From March 11, 1869, to June 30, 1882.	During fiscal year.	To June 30, 1883.
		Per ct.			
Loan of February, 1861	Purchased	6	$10,612,000		$10,612,000
	Redeemed	6	7,721,000	$18,000	7,739,000
	Total		18,333,000	18,000	18,351,000
Oregon War Debt	Purchased	6	256,800		256,800
	Redeemed	6	876,000	5,450	881,450
	Total		1,132,800	5,450	1,138,250
Loan of July and August, 1861	Purchased	6	48,776,700		48,776,700
	Redeemed	6	12,268,150	266,600	12,534,750
	Total		61,044,850	266,600	61,311,450
5-20s of 1862	Purchased	6	57,155,850		57,155,850
	Redeemed	6	430,154,750	10,400	430,165,150
	Converted	6	27,091,000		27,091,000
	Total		514,401,600	10,400	514,412,000
Loan of 1863	Purchased	6	19,854,250		19,854,250
	Redeemed	6	4,472,900	116,850	4,589,750
	Total		24,327,150	116,850	24,444,000
5-20s of March, 1864	Purchased	6	1,119,800		1,119,800
	Redeemed	6	2,382,200		2,382,200
	Converted	6	380,500		380,500
	Total		3,882,500		3,882,500
5-20s of June, 1864	Purchased	6	43,459,750		43,459,750
	Redeemed	6	69,825,450	7,050	69,832,500
	Converted	6	12,218,650		12,218,650
	Total		125,503,850	7,050	125,510,900
5-20s of 1865	Purchased	6	36,023,350		36,023,350
	Redeemed	6	157,646,550	9,600	157,656,150
	Converted	6	9,586,600		9,586,600
	Total		203,256,500	9,600	203,266,100
Consols of 1865	Purchased	6	118,950,550		118,950,550
	Redeemed	6	204,962,000	40,800	205,002,800
	Converted	6	8,703,600		8,703,600
	Total		332,616,150	40,800	332,656,950
Consols of 1867	Purchased	6	62,846,950		62,846,950
	Redeemed	6	309,238,700	235,700	309,474,400
	Converted	6	5,807,500		5,807,500
	Exchanged	6	761,100		761,100
	Total		378,654,250	235,700	378,889,950
Consols of 1868	Purchased	6	4,794,050		4,794,050
	Redeemed	6	37,215,150	154,650	37,369,800
	Converted	6	211,750		211,750
	Exchanged	6	44,900		44,900
	Total		42,265,850	154,650	42,420,500
Total of 6 per cents			1,705,418,500	865,100	1,706,283,600
Texan indemnity	Redeemed	5	4,979,000		4,979,000
Loan of 1858	Redeemed	5	6,036,000		6,036,000
	Converted	5	13,957,000		13,957,000
	Total		19,993,000		19,993,000
10-40s of 1864	Redeemed	5	192,093,100	133,550	192,226,650
	Exchanged	5	2,089,500		2,089,500
	Total		194,182,600	133,550	194,316,150

No. 25.—*TOTAL amount of UNITED STATES BONDS RETIRED from March* 11, 1869, *to June* 30, 1883—Continued.

Title of loan.	How retired.	Rate of interest.	From March 11, 1869, to June 30, 1882.	During fiscal year.	To June 30, 1883.
		Per ct.			
Funded loan of 1881	Purchased	5	$43, 599, 000		$43, 599, 000
	Redeemed	5	71, 718, 550	$760, 450	72, 479, 000
	Total		115, 317, 550	760, 450	116, 078, 000
Total of 5 per cents			334, 472, 150	894, 000	335, 366, 150
Funded loan of 1907	Purchased	4	1, 500, 000		1, 500, 000
	Redeemed	4		1, 418, 850	1, 418, 850
	Total		1, 500, 000	1, 418, 850	2, 918, 850
Loan of July and August, 1861, continued.	Redeemed	3½	105, 519, 750	21, 256, 350	126, 776, 100
Loan of 1863, continued	Redeemed	3½	2, 637, 850	34, 128, 150	36, 766, 000
	Exchanged	3½		13, 231, 650	13, 231, 650
	Total		2, 637, 850	47, 359, 800	49, 997, 650
Funded loan of 1881, continued.	Redeemed	3½	1, 000	75, 399, 650	75, 400, 650
	Exchanged			291, 020, 350	291, 020, 350
	Total		1, 000	366, 420, 000	366, 421, 000
Total of 3½ per cents			108, 158, 600	435, 036, 150	543, 194, 750
Loan of July 12, 1882	Redeemed	3		47, 650	47, 650
Total purchased			448, 949, 050		448, 949, 050
Total redeemed			1, 619, 748, 100	134, 009, 750	1, 753, 757, 850
Total converted			77, 956, 600		77, 956, 600
Total exchanged			2, 895, 500	304, 252, 000	307, 147, 500
Aggregate			2, 149, 549, 250	438, 261, 750	2, 587, 811, 000

No. 26.—*EXPENSES INCURRED in the REDEMPTION of NATIONAL BANK NOTES during the fiscal year* 1883.

Charges for transportation		$57, 190 86
Costs for assorting:		
Salaries	$86, 213 35	
Printing and binding	2, 401 54	
Stationery	890 41	
Contingent expenses	896 11	
		90, 401 41
Total		147, 592 27

No. 27.—*MODE of PAYMENT for NATIONAL BANK NOTES REDEEMED during the fiscal year* 1883.

By Transfer Checks on Assistant Treasurers of the United States	$56, 018, 447 71
By United States Notes forwarded by express	23, 668, 064 66
By Fractional Silver Coin forwarded by express	296, 257 79
By Standard Silver Dollars forwarded by express	242, 518 37
By Redemptions at the Counter	3, 941, 638 00
By Credits to Assistant Treasurers and Depositaries of the United States in general account	12, 428, 692 86
By Credits to National Banks in their redemption accounts	5, 248, 120 14
Total	101, 843, 739 53

No. 28.—*NATIONAL BANK NOTES RECEIVED for REDEMPTION during each MONTH of the FISCAL YEAR* 1883, *from the PRINCIPAL CITIES and OTHER PLACES.*

City from which received.	1882.						1883.						Total.	Per cent.
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.		
New York	$2, 619, 000	$2, 172, 000	$1, 703, 000	$2, 177, 000	$2, 217, 000	$2, 558, 000	$4, 349, 000	$2, 441, 000	$2, 153, 000	$2, 730, 000	$5, 289, 000	$5, 634, 000	$36, 042, 000	35. 10
Boston	818, 000	852, 000	569, 000	934, 000	1, 403, 000	2, 588, 000	2, 460, 000	1, 517, 000	1, 498, 000	975, 000	1, 252, 000	1, 765, 000	16, 631, 000	16. 19
Philadelphia	551, 000	525, 000	470, 000	510, 000	680, 000	782, 000	644, 000	434, 000	377, 000	697, 000	918, 000	745, 000	7, 333, 000	7. 14
Chicago	420, 000	420, 000	438, 000	516, 000	488, 000	432, 000	614, 000	429, 000	592, 000	562, 000	653, 000	582, 000	6, 146, 000	5. 98
Cincinnati	127, 000	74, 000	134, 000	196, 000	138, 000	98, 000	152, 000	102, 000	115, 000	195, 000	252, 000	191, 000	1, 774, 000	1. 73
Saint Louis	82, 000	82, 000	79, 000	110, 000	94, 000	86, 000	135, 000	85, 000	107, 000	115, 000	247, 000	150, 000	1, 372, 000	1. 34
Baltimore	127, 000	89, 000	67, 000	81, 000	97, 000	101, 000	125, 000	181, 000	99, 000	114, 000	295, 000	250, 000	1, 626, 000	1. 58
Providence	115, 000	110, 000	133, 000	176, 000	135, 000	151, 000	128, 000	134, 000	118, 000	142, 000	150, 000	174, 000	1, 666, 000	1. 62
Pittsburgh	63, 000	65, 000	74, 000	76, 000	83, 000	84, 000	85, 000	59, 000	72, 000	78, 000	83, 000	95, 000	917, 000	. 89
Other places	2, 441, 000	1, 907, 000	1, 974, 000	2, 082, 000	2, 100, 000	2, 191, 000	2, 920, 000	2, 152, 000	2, 743, 000	2, 666, 000	2, 996, 000	3, 021, 000	29, 193, 000	28. 43
Total	7, 363, 000	6, 296, 000	5, 641, 000	6, 858, 000	7, 435, 000	9, 071, 000	11, 612, 000	7, 534, 000	7, 874, 000	8, 274, 000	12, 135, 000	12, 607, 000	102, 700, 000	100. 00

No. 29.—*Number of PACKAGES of NATIONAL BANK NOTES RECEIVED and DELIVERED during the fiscal year* 1883.

Packages of unassorted National Bank Notes received for redemption	24, 647
Packages of assorted National Bank Notes, fit for circulation, forwarded by express to National Banks	10, 814
Packages of assorted National Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency	30, 090

No. 30.—*CREDITS given to NATIONAL BANKS in their REDEMPTION ACCOUNTS during the fiscal year* 1883.

For lawful money of the United States deposited by them with Assistant Treasurers of the United States	$113, 726, 801 90
For United States Notes received from them by express	2, 939, 882 01
For National Bank Notes received from them by express	5, 248, 120 14
Total	121, 914, 804 05

No. 31.—*BALANCED STATEMENT of RECEIPTS and DELIVERIES of MONEYS by the NATIONAL BANK REDEMPTION AGENCY for the FISCAL YEAR* 1883.

Dr.	Amount.	Cr.	Amount.
To Cash Balance June 30, 1882	$3, 630, 989 32	By National Bank Notes, fit for circulation, forwarded to National Banks by express	$15, 572, 100 00
To National Bank Notes received for redemption	102, 699, 676 73	By National Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency	78, 664, 758 00
To "Overs" reported in National Bank Notes received for redemption	8, 092 09	By Notes of failed, liquidating, and reducing National Banks deposited in the Treasury of the United States	4, 667, 660 00
		By United States Notes deposited in the Treasury of the United States	7, 267 00
		By packages referred and moneys returned	727, 282 98
		By express charges deducted	725 84
		By counterfeit Notes rejected and returned	4, 559 50
		By National Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency	4, 337 62
		By "Shorts" reported in National Bank Notes received for redemption	10, 103 35
		By unfinished packages in Counters' hands	7, 000 00
		By packages with unbroken seals in safe	110, 020 00
		By Cash Balance June 30, 1883	6, 562, 943 85
Total	106, 338, 758 14	Total	106, 338, 758 14

No. 32.—*BALANCED STATEMENT of RECEIPTS and DELIVERIES of MONEYS by the NATIONAL BANK REDEMPTION AGENCY from July* 1, 1874, *to June* 30, 1883.

Dr.	Amount.	Cr.	Amount.
To National Bank Notes received for redemption	$1, 278, 278, 153 40	By National Bank Notes, fit for circulation, deposited in the Treasury, and forwarded to National Banks by express	$595, 682, 091 00
To "Overs" reported in National Bank Notes received for redemption	164, 937 37	By National Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency	550, 506, 958 00
		By notes of failed, liquidating, and reducing National Banks deposited in the Treasury of the United States	116, 881, 657 00
		By United States Notes deposited in the Treasury of the United States	1, 450, 700 00
		By packages referred and moneys returned	6, 953, 272 28
		By express charges deducted	41, 003 52
		By counterfeit notes rejected and returned	38, 468 75
		By National Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency	76, 576 53
		By "Shorts" reported in National Bank Notes received for redemption	132, 399 84
		By unfinished packages in Counters' hands	7, 000 00
		By packages with unbroken seals in safe	110, 020 00
		By Cash Balance June 30, 1883	6, 562, 943 85
Total	1, 278, 443, 090 77	Total	1, 278, 443, 090 77

No. 33.—*DEPOSITS made by NATIONAL BANKS for the RETIREMENT of their CIRCULATION from July 12, 1882, to June 30, 1883.*

Month.	Under acts of June 20, 1874, and July 12, 1882.			Under section 5222 of the Revised Statutes.	Total deposits.
	Lawful money.	Proceeds of called bonds.	Total.		
1882.					
July	$732,470	.....	$732,470	$676,800	$1,409,270
August	421,630	$1,702,685	2,124,315	572,190	2,696,505
September	341,480	581,720	923,200	300,545	1,223,745
October	386,760	415,080	801,840	310,600	1,112,440
November	1,047,143	421,670	1,468,813	350,300	1,819,113
December	978,950	924,300	1,903,250	1,195,180	3,098,430
1883.					
January	956,850	419,380	1,376,230	607,900	1,984,130
February	1,455,900	429,300	1,885,200	671,845	2,557,045
March	757,800	347,450	1,105,250	660,755	1,766,005
April	601,605	167,850	769,455	256,500	1,025,955
May	863,850	620,025	1,483,875	231,280	1,715,155
June	867,500	104,700	972,200	36,000	1,008,200
Total	9,411,938	6,134,160	15,546,098	5,869,895	21,415,993

No. 34.—*LETTERS, TELEGRAMS, and MONEY PACKAGES RECEIVED and TRANSMITTED during the fiscal year* 1883.

Received by mail:	
Letters containing money, registered	16,610
Letters containing money, not registered	3,487
	20,097
Letters not containing money	126,294
Total	146,391
Transmitted by mail:	
Manuscript letters	6,894
Registered letters, containing money	5,701
Printed forms filled in (inclosing checks)	20,823
Printed notices (inclosing interest checks)	299,402
Printed forms filled in (without inclosure)	171,412
Printed forms filled in (inclosing drafts)	28,006
Drafts (without forms)	14,012
Post-office warrants	48,268
Printed forms filled in (inclosing certificates of deposit)	6,494
Certificates of deposit (without forms)	12,792
Printed circulars and notices	37,500
Total	657,025
Telegrams received	332
Telegrams sent	1,041
Money packages received by express	40,756
Money packages sent by express	40,092

No. 35.—*CHANGES during the fiscal year* 1883 *in the FORCE EMPLOYED in the TREASURER'S OFFICE.*

Total force of the Treasurer's Office June 30, 1882			284
Died	5		
Resigned	19		
Removed	3		
Transferred from the Treasurer's Office	7		
Appointments expired	3		
		37	
Appointed	27		
Transferred to the Treasurer's Office	4		
		31	
			6
Total force of the Treasurer's Office June 30, 1883			278

No. 36.—*APPROPRIATIONS MADE FOR, and SALARIES PAID TO, the FORCE EMPLOYED in the TREASURER'S OFFICE during the fiscal year* 1883.

Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll	$274, 865 75	$271, 919 79	$2, 945 96
Reimbursable:			
Force employed in redemption of national currency	72, 780 00	69, 420 79	3, 359 21
Total	347, 645 75	341, 340 58	6, 305 17

REPORT OF THE REGISTER OF THE TREASURY.

REPORT

OF

THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
November 1, 1883.

SIR: I have the honor to transmit herewith a report of the work performed in this office during the fiscal year ended June 30, 1883.

The cessation of refunding operations will enable me to reduce slightly the force in the loan division, but all clerks relieved from duty there will be needed in other divisions of the office, in one of which, the note and coupon division, the work has fallen considerably in arrears, in consequence of the detail of its clerks to other divisions.

The room in which this division is located should be enlarged by the addition of the small room at the south end thereof.

I have to call attention to the necessity for additional rooms for the files of this office. The accumulation of files is large and rapid, while but little additional space has been given during the past ten years.

The need is now pressing, and unless more room is speedily given or authority for the destruction of useless papers obtained, no suitable arrangement of the files will be possible, but they must be piled upon the floors, which is very undesirable and inconvenient, and even that could not be long continued.

My views on this subject, and those of my predecessors, have been communicated to the honorable Secretary of the Treasury in letters dated February 23, 1881, March 3, 1882, and September 29, 1882, to the effect that temporary relief could be obtained by the destruction of papers, under the authority of Congress, but that a large addition of fire-proof files rooms is imperatively required for the proper arrangement and preservation of the files.

Additional space is required also for the proper performance of the business of the tonnage division of this office.

I am pleased to be able to testify to the efficiency and good conduct of the employés of the Bureau.

LOAN DIVISION.

Total number of coupon and registered bonds issued	126,920
Total number of coupon and registered bonds canceled	182,081

AMOUNT ISSUED.

Direct issue (coupon)	$78,550 00
Direct issue (registered)	304,327,500 00
Registered bonds issued in exchange for coupon bonds	25,301,500 00
Registered bonds issued upon transfers, including Spanish indemnity	201,834,657 88
	531,542,207.88

AMOUNT CANCELED.

Actual redemptions (coupon and registered)	$453,030,450 00
Coupon bonds converted into registered	25,301,500 00
Registered bonds transferred	201,834,657 88
	680,166,607 88

A synopsis of the vault account shows that the amount of blank bonds of the different loans on hand July 1, 1882, was—

Coupon bonds	$31,462,400 00
Registered bonds	920,296,950 00
District of Columbia bonds	3,107,750 00
Received during the year:	
From the Secretary of the Treasury	574,408,500 00
From the Commissioners of District of Columbia	4,446,250 00
	1,533,721,850 00

Accounted for as follows:	
United States coupon bonds issued	$45,450 00
United States registered bonds issued, exclusive of Spanish indemnity	527,686,450 00
District of Columbia coupon bonds issued	33,200 00
District of Columbia registered bonds issued	3,747,000 00
Delivered to destruction committee:	
United States coupon bonds	30,300,000 00
United States registered bonds	70,338,150 00
On hand June 30, 1883:	
United States coupon bonds	1,116,950 00
United States registered bonds	896,680,850 00
District of Columbia bonds	3,773,800 00
	1,533,721,850 00
Amount of canceled coupon bonds delivered to note and coupon division	$50,622,800 00

The issues show an increase of 22,574 bonds and $52,715,057 in amount over that of the previous year.

Of the total amount issued, about three hundred millions represent the 3 per cents issued in exchange for the 3½ per cents.

The dividends of interest declared on the different loans during the year have called for 293,378 Treasury checks in payment.

There have been received and answered 17,361 letters; 3,836 were forwarded from the office by registered mail.

There is included in the blank bonds "on hand June 30, 1883," as per vault account, one registered 4 per cent. bond, No. 27,039, for $5,000, which number when reached in the regular order of issue was found to be missing. The matter was duly reported to you under date of August 23, and although a searching investigation was made by the Secret Service Division, earnestly seconded by this office, I regret to state that no clew to its mysterious disappearance has been discovered. This bond, however, could not be negotiated, being an unfilled blank, lacking name of payee, date of issue, initials of the clerks who enter and record the issue, seal of the Treasury Department, and the signature of the Register. It is, in fact, only the printed form of a bond, and it is impossible that the Government should lose by its abstraction. This immediate detection of the loss of a single bond, among the hundreds of thousands issued by the Government, clearly demonstrates the accuracy and care with which the records of this office are kept.

STATEMENT showing the NUMBER and AMOUNT of COUPON and REGISTERED BONDS ISSUED during the fiscal year ended June 30, 1883.

Loans.		Bonds issued.				
		Direct issue, amount.	Exchanges, amount.	Transfers, amount.	Total bonds issued.	Total amount issued.
3 percents of 1882	R..	$304, 252, 000	.....	$45, 302, 100 00	83, 173	$349, 554, 100 00
4 per cent. consols, 1907	C..	45, 350	.....	.....	268	45, 350 00
	R..	75, 500	$18, 016, 200	88, 908, 750 00	27, 351	107, 000, 450 00
4½ per cent. funded, 1891	R..	.....	6, 697, 300	36, 176, 350 00	10, 574	42, 873, 650 00
Pacific railroads	R..	.....	.....	5, 336, 000 00	1, 007	5, 336, 000 00
1863, funded into 3½'s	R..	.....	.....	5, 130, 800 00	790	5, 130, 800 00
5 per cent. funded into 3½'s	R..	.....	.....	17, 791, 550 00	2, 521	17, 791, 550 00
3.65 per cent. funded, District of Columbia	C..	33, 200	.....	.....	133	33, 200 00
	R..	.....	513, 000	3, 155, 000 00	1, 012	3, 668, 000 00
5 per cent. funded, District of Columbia	R..	.....	75, 000	4, 000 00	79	79, 000 00
Spanish indemnity		.....	.....	30, 107 88	12	30, 107 88
Total		304, 406, 050	25, 301, 500	201, 834, 657 88	126, 920	531, 542, 207 88

STATEMENT showing the NUMBER and AMOUNT of COUPON and REGISTERED BONDS CANCELED during the fiscal year ended June 30, 1883.

Loans.		Bonds canceled.				
		Redemptions, amount.	Exchanges, amount.	Transfers, amount.	Total number of bonds.	Total amount canceled.
3 percents of 1882	R..	$47, 650	.....	$45, 302, 100 00	19, 441	$45, 349, 750 00
4 per cent. consols of 1907	C..	.....	$18, 016, 200	.....	.....	18, 016, 200 00
	R..	1, 418, 850	.....	88, 908, 750 00	70, 442	90, 327, 600 00
4½ per cent. funded of 1891	C..	.....	6, 697, 300	.....	.....	6, 697, 300 00
	R..	.....	.....	36, 176, 350 00	17, 413	36, 176, 350 00
Pacific railroads	R..	.....	.....	5, 336, 000 00	1, 014	5, 336, 000 00
July and August, 1861, 3½ per cent	R..	33, 265, 350	.....	.....	10, 003	33, 265, 350 00
March 3, 1863, 3½ per cent	R..	47, 241, 700	.....	5, 130, 800 00	11, 794	52, 372, 500 00
5 per cent. funded, 3½ per cent	R..	366, 420, 000	.....	17, 791, 550 00	43, 820	384, 211, 550 00
5 per cent. funded, District of Columbia	C..	34, 800	75, 000	.....	.....	109, 800 00
	R..	.....	.....	4, 000 00	121	4, 000 00
3.65 per cent. funded, District of Columbia	C..	34, 100	513, 000	.....	.....	547, 100 00
	R..	.....	.....	3, 155, 000 00	2, 325	3, 155, 000 00
Spanish indemnity		.....	.....	30, 107 88	8	30, 107 88
1861—February 8, 6 per cent	C..	22, 000	.....	.....	.....	22, 000 00
	R..	6, 000	.....	.....	28	6, 000 00
1861—July and August, 6 per cent	C..	275, 050	.....	.....	.....	275, 050 00
	R..	991, 200	.....	.....	1, 345	991, 200 00
1863—March 3, 6 per cent	C..	107, 300	.....	.....	.....	107, 300 00
	R..	59, 400	.....	.....	225	59, 400 00
1881—Funded, 5 per cent	C..	998, 700	.....	.....	.....	998, 700 00
	R..	1, 279, 600	.....	.....	2, 475	1, 279, 600 00
1862—February 25, 6 per cent	C..	10, 800	.....	.....	.....	10, 800 00
	R..	50	.....	.....	48	50 00
1864—June 30, 6 per cent	C..	8, 250	.....	.....	11	8, 250 00
	R..	.....	.....	.....	.....	.....
1864—10-40's, 5 per cent	C..	114, 600	.....	.....	.....	114, 600 00
	R..	91, 500	.....	.....	272	91, 500 00
1865—March 3, 6 per cent	C..	13, 000	.....	.....	23	13, 000 00
	R..	.....	.....	.....	.....	.....
1865—Consols, 6 per cent	C..	49, 400	.....	.....	.....	49, 400 00
	R..	10, 100	.....	.....	136	10, 100 00
1867—Consols, 6 per cent	C..	268, 900	.....	.....	.....	268, 900 00
	R..	67, 300	.....	.....	679	67, 300 00
1868—Consols, 6 per cent	C..	54, 100	.....	.....	.....	54, 100 00
	R..	18, 000	.....	.....	159	18, 000 00
Loan of 1858	C..	1, 000	.....	.....	1	1, 000 00
War bounty scrip	R..	100	.....	.....	1	100 00
Oregon war debt	C..	121, 650	.....	.....	297	121, 650 00
Total		453, 030, 450	25, 301, 500	201, 834, 657 88	182, 081	680, 166, 607 88

NOTE AND COUPON DIVISION.

STATEMENT of TREASURY NOTES, INTEREST CHECKS, and CERTIFICATES, COUNTED, ARRANGED, REGISTERED, and EXAMINED.

ONE and TWO YEARS' 5 PER CENT. TREASURY NOTES.

Authorizing act.	Number of notes.	Amount.
March 3, 1863	130	$5,210 00

THREE YEARS' 6 PER CENT. COMPOUND-INTEREST NOTES.

Authorizing acts.	Number of notes.	Amount.
March 3, 1863, and June 30, 1864	417	$8,790 00

THREE YEARS' $7\frac{3}{10}$ PER CENT. TREASURY NOTES.

Authorizing acts.	Number of notes.	Amount.
July 17, 1861	1	$50 00
June 30, 1864, and March 3, 1865	20	1,300 00
	21	1,350 00

GOLD CERTIFICATES.

Authorizing act.	Number of certificates.	Amount.
March 3, 1863	1,834	$1,546,180 00

CURRENCY CERTIFICATES of DEPOSIT.

Authorizing act.	Number of certificates.	Amount.
June 8, 1872	2,700	$23,205,000 00

INTEREST CHECKS.

Authorizing acts.	Number of checks.	Amount.
July 17 and August 5, 1861 (6 per cent.):		
Final dividend	6,083	$3,824,920 50
Continued at $3\frac{1}{2}$ per cent	6,147	1,779,050 12
March 3, 1863 (6 per cent.):		
Final dividend	3,090	1,509,996 00
Continued at $3\frac{1}{2}$ per cent	3,542	838,956 09
Funded loan of 1881 (5 per cent.)	10,000	4,281,863 59
Funded loan of 1881 (final dividend)	8,248	5,620,605 75
Funded loan of 1891 ($4\frac{1}{2}$ per cent.)	57,626	10,065,793 68
Consols of 1907 (4 per cent.)	207,856	20,215,177 02
District of Columbia (funded)	2,506	904,999 25
Pacific railroads	2,923	3,972,640 72
Total	308,021	53,014,002 72

REDEEMED COUPONS DETACHED from BONDS and NOTES.

Arranged numerically	2,894,383
Registered	2,515,296
Examined	2,444,608

REDEEMED, EXCHANGED, and TRANSFERRED UNITED STATES BONDS, with COUPONS ATTACHED, EXAMINED, REGISTERED, and SCHEDULED.

Loan.	Number of bonds.	Amount of bonds.	Number of coupons attached.
Consols of 1865	56,807	$31,887,600	729,790

NOTE AND FRACTIONAL-CURRENCY DIVISION.

STATEMENT showing the NUMBER of NOTES and AMOUNT of UNITED STATES NOTES, DEMAND NOTES, 4 PER CENT. REFUNDING CERTIFICATES, SILVER CERTIFICATES, GOLD-COIN CERTIFICATES, and FRACTIONAL CURRENCY EXAMINED, COUNTED, and DESTROYED for the fiscal year ending June 30, 1883.

United States notes.	Number of notes.	Amount.
New issue	113,028	$1,104,150
Series 1869	1,180,863	12,582,500
Series 1874	170,055	2,731,250
Series 1875	2,940,178	16,067,400
Series 1878	4,567,084	54,317,500
Series 1880	11,017,977	19,478,200
4 per cent. refunding certificates	6,685	66,850
Demand notes	79	640
Silver certificates:		
series 1878, issued at Washington	73,991	3,220,200
series 1880, issued at Washington	475,760	6,378,700
series 1878, issued at New York	17,733	556,550
series 1880, issued at New York	71,650	899,000
series 1878, issued at San Francisco	3,861	1,792,150
Gold-coin certificates, 1882:		
issued at Washington	1,458	45,220
issued at New York	11,419	7,742,660
Fractional currency:		
first issue	1,400	220
second issue	1,400	175
third issue	6,500	1,377
fourth issue	21,200	3,550
fourth issue, second series	3,200	1,600
fourth issue, third series	3,900	1,950
fifth issue	122,700	26,180
	20,812,121	127,018,022

2,963,115 excess over the year 1882, $39,458,240.

TONNAGE DIVISION.

The total tonnage of the country exhibits an increase of 69,554.01 tons, the registered tonnage having increased 9,800.15 tons, the enrolled 51,349.78 tons, and the licensed, under 20 tons, 8,404.08 tons.

Below are given the totals for the last two years:

	1882.		1883.	
	Vessels.	Tons.	Vessels.	Tons.
Registered	2,185	1,292,294.50	2,174	1,302,094.65
Enrolled and licensed	22,183	2,873,638.74	22,043	2,933,392.60
Total	24,368	4,165,933.24	24,217	4,235,487.25

The comparison of the different classes of vessels is as follows:

	1882.		1883.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing vessels	16, 819	2, 361, 251. 27	16, 697	2, 386, 556. 77
Steam vessels	5, 191	1, 355, 825. 65	5, 249	1, 413, 193. 73
Canal boats	1, 138	107, 394. 00	1, 186	118, 186. 35
Barges	1, 220	341, 462. 32	1, 085	317, 550. 40
Total	24, 368	4, 165, 933. 24	24, 217	4, 235, 487. 25

It may be seen from the foregoing that the sailing tonnage has increased 25,305.50 tons, the steam tonnage 57,368.08 tons, and the canal-boat tonnage 10,792.35 tons, while the barge tonnage has decreased 23,911.92 tons.

The proportion of the sailing tonnage registered is 47 per centum, and the steam tonnage registered 12 per centum.

SHIP-BUILDING.

The following table exhibits the class, number, and tonnage of the vessels built during the last two years:

Class.	1882.		1883.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing vessels	666	118, 798. 50	721	137, 046. 17
Steam vessels	502	121, 842. 66	439	107, 229. 78
Canal boats	68	7, 882. 06	42	4, 710. 91
Barges	135	33, 746. 51	66	16, 443. 05
Total	1, 371	282, 269. 73	1, 268	265, 429. 91

From the foregoing it appears that the amount built during the past year was less by 16,839.82 tons than that of the preceding year.

The tonnage built during the last two years in the several grand divisions of the country is shown below:

Division.	1882.		1883.	
	Vessels.	Tons.	Vessels.	Tons.
Atlantic and Gulf coasts	890	172, 306. 89	881	193, 610. 60
Pacific coast	75	15, 776. 95	91	16, 737. 97
Northern lakes	254	58, 368. 94	171	28, 638. 42
Western rivers	152	35, 816. 95	125	26, 442. 92
Total	1, 371	282, 269. 73	1, 268	265, 429. 91

The following table exhibits the iron tonnage built in the country since 1867:

Class.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.
Sailing vessels	.....	1, 039	679	2, 067	.....	.....	.....	.....
Steam vessels	2, 801	3, 545	7, 602	13, 412	12, 766	26, 548	33, 097	21, 632
Total	2, 801	4, 584	8, 281	15, 479	12, 766	26, 548	33, 097	21, 632

Class.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.
Sailing vessels	.....	.....	.....	.....	44	36	.....	2,033
Steam vessels	21,346	5,927	26,960	22,008	25,538	28,320	40,097	37,613
Total	21,346	5,927	26,960	22,008	25,582	28,356	40,097	39,646

Table showing the amount of iron tonnage outstanding may be found in the Report on Commerce and Navigation.

THE FISHERIES.

The tonnage engaged in the fisheries during the last two years is as follows:

Fisheries.	1882.		1883.	
	Vessels.	Tons.	Vessels.	Tons.
Cod and mackerel	2,090	77,862.46	2,249	95,038.22
Whale	146	32,802.22	141	32,414.05

Below is shown the amount of tonnage employed in the cod and mackerel fisheries, with the per centum of each State:

States.	Tonnage.	Per cent.
Maine	34,174.11	36
New Hampshire	5,832.45	6.1
Massachusetts	45,067.16	47.4
Rhode Island	1,787.70	1.85
Connecticut	3,053.34	3.2
New York	2,431.06	2.5
New Jersey	76.66	0.1
Maryland	1,222.00	1.3
Virginia	531.37	0.6
North Carolina	95.44	0.1
Florida	535.61	0.6
Alabama	137.32	0.15
California	94.00	0.1
Total	95,038.22	100

This shows an increase of about 22 per cent. during the year. The tonnage employed in the whale fisheries is given below:

Customs districts.	1882.		1883.	
	Vessels.	Tons.	Vessels.	Tons.
Boston, Mass	5	794.87	5	794.87
Barnstable, Mass	11	1,052.81	12	1,126.63
Edgartown, Mass	5	891.28	5	891.28
New Bedford, Mass. (sail)	117	28,876.66	110	27,602.44
New Bedford, Mass. (steam)	.....	.....	3	1,298.39
New London, Conn	8	1,186.60	6	700.44
Total	146	32,802.22	141	32,414.05

Of the above 89 per cent. belongs to New Bedford. Fuller tables, showing the various classes of tonnage, may be found in the appendix to this report.

DIVISION OF RECEIPTS AND EXPENDITURES.

The following statement exhibits the work of this division for the year ended June 30, 1883:

The number of warrants registered during the year for civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures and repayments was	26,887
The number of warrants registered for receipts from customs, lands, internal revenue, direct tax, and miscellaneous sources was	14,942
The number of warrants registered for payments and repayments in the War, Navy, and Interior (pension and Indian) Departments was	18,804
The number of drafts was	47,809
The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal revenue, miscellaneous, and public debt receipts and expenditures was	6,418
The number of certificates furnished for statements of accounts was	14,960
The number of accounts received from the First and Fifth Auditors and Commissioner of the General Land Office was	24,688

In the appendix will be found a statement of the receipts and expenditures of the Government, as required by the standing order of the House of Representatives of December 30, 1791, and section 237 of the Revised Statutes; also, statements of the money expended and the number of persons employed and the occupation and salary of each person at each custom-house, as required by section 258 of the Revised Statutes.

Very respectfully, your obedient servant,

B. K. BRUCE,
Register.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

APPENDIX.

STATEMENT of the RECEIPTS of the UNITED STATES for the fiscal year ending June 30, 1883.

FROM CUSTOMS.

A. A. Burleigh, collector, Aroostook, Me	$14, 658 99
J. S. Smith, late collector, Bangor, Me	37, 548 80
D. F. Davis, collector, Bangor, Me	35, 541 85
J. W. Wakefield, collector, Bath, Me	117, 148 10
J. D. Hopkins, collector, Frenchman's Bay, Me	221 20
W. C. Marshall, collector, Belfast, Me	1, 501 78
W. M. Haycock, collector, Passamaquoddy, Me	90, 270 86
George Leavitt, late collector, Machias, Me	300 83
J. L. Pierce, collector, Machias, Me	133 23
I. Lord, collector, Saco, Me	20 40
H. A. Kennedy, collector, Waldoborough, Me	5, 630 28
L. M. Morrill, late collector, Portland, Me	377, 559 93
F. N. Dow, collector, Portland, Me	396, 502 11
W. H. Sargent, collector, Castine, Me	1, 515 39
A. F. Howard, collector, Portsmouth, N. H	61, 668 97
W. Wells, collector, Vermont, Vt	838, 379 44
F. B. Goss, collector, Barnstable, Mass	568 34
R. Worthington, collector, Boston, Mass	23, 307, 946 06
J. Brady, jr., collector, Fall River, Mass	83, 717 22
J. A. P. Allen, collector, New Bedford, Mass	76, 340 61
S. Dodge, collector, Marblehead, Mass	3, 295 29
C. B. Marchant, collector, Edgartown, Mass	168 71
W. P. Hiller, collector, Nantucket, Mass	75 97
W. H. Huse, collector, Newburyport, Mass	5, 259 77
S. H. Doten, collector, Plymouth, Mass	71, 107 91
C. F. Odell, collector, Salem, Mass	15, 398 22
F. J. Babson, collector, Gloucester, Mass	10, 069 67
C. Harris, collector, Providence, R. I	279, 228 14
J. H. Cozzens, collector, Newport, R. I	590 81
J. S. Hanover, collector, Fairfield, Conn	1, 986 58
A. Putnam, collector, Middletown, Conn	33, 865 53
A. J. Beers, collector, New Haven, Conn	364, 519 48
J. A. Tibbetts, collector, New London, Conn	20, 285 83
H. L. Trumbull, collector, Stonington, Conn	198 68
W. H. Robertson, collector, New York, N. Y	147, 082, 333 23
C. A. Gould, collector, Buffalo, N. Y	927, 042 55
P. P. Kidder, collector, Dunkirk, N. Y	2 54
G. W. Warren, collector, Cape Vincent, N. Y	156, 379 83
W. J. Simpson, collector, Genesee, N. Y	287, 087 62
B. Flagler, collector, Niagara, N. Y	393, 258 20
W. H. Daniels, collector, Oswegatchie, N. Y	99, 996 15
H. L. Jones, late collector, Oswegatchie, N. Y	164, 308 94
J. J. Lamoree, collector, Oswego, N. Y	849, 605 36
S. Moffett, collector, Champlain, N. Y	327, 927 61
W. N. Sanders, late collector, Albany, N. Y	11, 596 32
J. A. Lubey, collector, Albany, N. Y	108, 419 76
G. W. Mathis, collector, Little Egg Harbor, N. J	49 96
C. H. Houghton, late collector, Perth Amboy, N. J	49, 667 00
W. F. Brown, late collector, Perth Amboy, N. J	15, 605 05
M. A. Edgar, collector, Perth Amboy, N. J	22, 592 30
W. A. Baldwin, collector, Newark, N. J	9, 422 46
J. F. Hartranft, collector, Philadelphia, Pa	12, 164, 580 12
J. F. Dravo, collector, Pittsburgh, Pa	486, 989 10
M. R. Barr, collector, Erie, Pa	12, 500 20
L. Thompson, collector, Delaware, Del	26, 191 22
E. H. Webster, collector, Baltimore, Md	3, 079, 935 90
J. H. Wilson, collector, Georgetown, D. C	20, 199 12
J. H. Gray, collector, Alexandria, Va	854 56
J. M. Humphreys, late collector, Richmond, Va	1 20
B. C. Cook, collector, Richmond, Va	26, 288 75
G. E. Bowden, collector, Norfolk, Va	45, 639 94
J. B. Mitchell, late collector, Yorktown, Va	244 20
J. W. Johnston, late collector, Yorktown, Va	3, 801 94
H. De B. Clay, collector, Yorktown, Va	761 40
W. C. Davis, collector, Beaufort, N. C	54, 331 88
E. J. Pennypacker, collector, Wilmington, N. C	64, 445 84
T. A. Henry, collector, Pamlico, N. C	2, 960 28
C. H. Baldwin, late collector, Charleston, S. C	5 40
T. B. Johnston, collector, Charleston, S. C	73, 250 20
G. Holmes, collector, Beaufort, S. C	6, 391 84
H. F. Heriot, collector, Georgetown, S. C	242 10
T. F. Johnston, collector, Savannah, Ga	75, 976 26
Carried forward	192, 904, 111 31

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued

FROM CUSTOMS—Continued.

Brought forward	$192,904,111 31	
H. P. Farrow, collector, Brunswick, Ga	17,629 61	
J. T. Collins, late collector, Brunswick, Ga	779 03	
J. Shepard, collector, Saint Mary's, Ga	810 29	
J. W. Howell, collector, Fernandina, Fla	11,391 12	
F. N. Wicker, collector, Key West, Fla	262,156 58	
E. Hopkins, late collector, Saint John's, Fla	116 06	
E. Higgins, collector, Saint John's, Fla	1,086 87	
H. Potter, late collector, Pensacola, Fla	500 00	
T. C. Humphreys, late collector, Pensacola, Fla	2,355 34	
J. M. Tarble, collector, Pensacola, Fla	49,194 39	
A. J. Murat, late collector, Apalachicola, Fla	1,315 14	
S. M. Sawyer, collector, Apalachicola, Fla	3,798 18	
J. Hirst, collector, Saint Mark's, Fla	7,287 89	
T. E. Witsell, collector, Saint Augustin, Fla	86 70	
J. W. Burke, collector, Mobile, Ala	213,489 52	
W. G. Henderson, collector, Pearl River, Miss	8,544 73	
T. Barrett, late collector, New Orleans, La	36,815 86	
A. S. Badger, collector, New Orleans, La	2,069,760 02	
J. R. Jolley, collector, Teche, La	209 80	
A. G. Malloy, collector, Galveston, Tex	529,425 23	
A. Tibbetts, collector, Paso del Norte, Tex	58,145 80	
F. A. Vaughan, collector, Saluria, Tex	16,339 51	
S. M. Johnson, late collector, Corpus Christi, Tex	7,835 37	
N. Plato, collector, Corpus Christi, Tex	30,907 74	
J. L. Haynes, collector, Brazos, Tex	46,118 26	
W. J. Smith, late collector, Memphis, Tenn	12,109 45	
T. J. Cassels, collector, Memphis, Tenn	888 19	
A. Woolf, late collector, Nashville, Tenn	1,860 93	
J. M. Kercheval, collector, Nashville, Tenn	14 30	
J. L. Gaston, collector, Chatanooga, Tenn	3,741 30	
J. K. Faulkner, collector, Louisville, Ky	91,284 74	
J. R. Leonard, collector, Indianapolis, Ind	53,735 39	
J. C. Jewell, collector, Evansville, Ind	182 46	
A. H. Beach, collector, Wheeling, W. Va	1,164 33	
C. Rude, collector, Sandusky, Ohio	3,114 89	
J. W. Fuller, late collector, Miami, Ohio	12,424 12	
J. B. Battelle, collector, Miami, Ohio	3,045 81	
D. W. McClung, collector, Cincinnati, Ohio	859,263 89	
R. H. Stephenson, late collector, Cincinnati, Ohio	14 85	
George W. Howe, collector, Cuyahoga, Ohio	234,826 84	
D. V. Bell, collector, Detroit, Mich	359,202 91	
C. Y. Osburn, collector, Superior, Mich	6,606 45	
J. P. Sanborn, late collector, Huron, Mich	143,781 63	
William Hartsuff, collector, Huron, Mich	23,973 30	
D. McLaughlin, collector, Michigan, Mich	4,591 25	
J. Spalding, collector, Chicago, Ill	4,120,275 23	
G. St. Gem, late collector, Saint Louis, Mo	151,665 15	
C. M. Whitney, collector, Saint Louis, Mo	1,215,784 15	
James Hunter, collector, Saint Joseph, Mo	1,462 90	
R. C. Crowell, collector, Kansas City, Mo	9,509 92	
E. McMurtree, late collector, Minnesota, Minn	66,225 92	
J. Bookwalter, collector, Minnesota, Minn	3,742 44	
V. Smith, collector, Duluth, Minn	7,192 27	
George Frazee, collector, Burlington, Iowa	2 00	
A. W. Hall, collector, Milwaukee, Wis	172,153 19	
W. R. Finch, collector, La Crosse, Wis	30 00	
J. Campbell, collector, Omaha, Nebr	3,658 92	
W. F. Hunt, collector, Montana and Idaho	95 12	
J. C. Montgomery, collector, Denver, Colo	5,307 97	
J. D. Merriman, collector, Oregon, Oreg	90,540 68	
J. Hacker, collector, Southern Oregon, Oreg	210 86	
F. N. Shurtleff, collector, Willamette, Oreg	302,831 15	
A. W. Bash, collector, Puget Sound, Wash	33,201 06	
M. D. Ball, late collector, Alaska, Alaska	660 82	
W. G. Morris, collector, Alaska, Alaska	2,195 70	
T. B. King, late collector, San Francisco, Cal	2,080 38	
E. L. Sullivan, collector, San Francisco, Cal	10,312,687 68	
W. W. Bowers, late collector, San Diego, Cal	85,147 01	
G. A. Johnson, collector, San Diego, Cal	2,348 36	
J. T. Evans, late acting collector, Wilmington, Cal	12,239 53	
J. R. Brierly, collector, Wilmington, Cal	8,372 67	
J. A. Watson, collector, Humboldt, Cal	838 47	
		$214,706 496 93

FROM SALES OF PUBLIC LANDS.

Commissioner General Land Office	2,886 36	
J. H. Murphy, late receiver of public moneys, Danville, Ill	50 00	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich	283,806 97	
J. M. Farland, late receiver of public moneys, Detroit, Mich	7,665 12	
L. G. Willcox, receiver of public moneys, Detroit, Mich	4,278 85	
F. J. Burton, late receiver of public moneys, East Saginaw, Mich	1,823 55	
Carried forward	300,510 85	214,706,496 93

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward	$300,510 85	$214,706,496 93
G. B. Brooks, receiver of public moneys, East Saginaw, Mich	11,795 26	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich	13,472 65	
W. Callon, late receiver of public moneys, Wausau, Wis	208,481 62	
E. B. Sanders, receiver of public moneys, Wausau, Wis	26,993 03	
J. F. Nason, receiver of public moneys, Falls Saint Croix, Wis	9,505 59	
J. H. Wing, receiver of public moneys, Bayfield, Wis	148,368 79	
J. H. Jones, receiver of public moneys, Menasha, Wis	69,399 20	
V. W. Bayless, receiver of public moneys, Eau Claire, Wis	61,225 52	
J. Ulrich, receiver of public moneys, La Crosse, Wis	5,069 83	
H. W. Stone, receiver of public moneys, Benson, Minn	7,645 98	
P. C. Slettin, receiver of public moneys, Crookston, Minn	144,323 04	
T. H. Pressnel, late receiver of public moneys, Duluth, Minn	42,847 16	
W. W. Spaulding, receiver of public moneys, Duluth, Minn	574,202 41	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn	372,560 00	
J. Lind, receiver of public moneys, Tracey, Minn	5,676 27	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn	41,007 16	
J. H. Allen, receiver of public moneys, Fergus Falls, Minn	16,016 44	
W. B. Heriott, receiver of public moneys, Redwood Falls, Minn	3,548 62	
C. H. Smith, receiver of public moneys, Worthington, Minn	3,732 74	
A. A. Tufts, receiver of public moneys, Camden, Ark	54,332 49	
A. C. Phillips, receiver of public moneys, Harrison, Ark	18,876 42	
A. Hodges, late receiver of public moneys, Little Rock, Ark	605 00	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark	55,696 02	
Z. L. Wise, receiver of public moneys, Dardanelle, Ark	9,599 75	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa	1,290 36	
J. Ritchey, late receiver of public moneys, Boonville, Mo	500 09	
P. H. McNulty, receiver of public moneys, Boonville, Mo	5,861 75	
G. H. Crumb, receiver of public moneys, Ironton, Mo	15,583 29	
J. Dumars, receiver of public moneys, Springfield, Mo	20,171 47	
P. J. Strobach, late receiver of public moneys, Montgomery, Ala	68,491 04	
H. A. Wilson, receiver of public moneys, Montgomery, Ala	32,826 21	
W. H. Tancre, receiver of public moneys, Huntsville, Ala	14,791 19	
J. Varnum, late receiver of public moneys, Gainesville, Fla	855 00	
J. F. Rollins, receiver of public moneys, Gainesville, Fla	336,878 35	
A. M. Kimball, late receiver of public moneys, Jackson, Miss	269,738 18	
J. T. Hull, receiver of public moneys, Jackson, Miss	166,761 48	
W. M. Burwell, late receiver of public moneys, New Orleans, La	403,837 48	
M. Marks, receiver of public moneys, New Orleans, La	21,683 69	
James M. Smith, late receiver of public moneys, Opelousas, La	296 40	
J. La Place, late receiver of public moneys, Natchitoches, La	1,000 00	
A. E. Lemee, receiver of public moneys, Natchitoches, La	21,922 72	
G. W. Watson, receiver of public moneys, Topeka, Kans	2,639 71	
E. J. Jenkens, receiver of public moneys, Concordia, Kans	14,761 79	
L. J. Best, receiver of public moneys, Kirwin, Kans	5,402 46	
R. R. Hays, receiver of public moneys, Kirwin, Kans	18,062 75	
H. M. Waters, receiver of public moneys, Independence, Kans	1,750 00	
H. Booth, receiver of public moneys, Larned, Kans	7,654 61	
L. Hanbach, late receiver of public moneys, Salina, Kans	11,372 02	
H. S. Cunningham, receiver of public moneys, Salina, Kans	3,938 42	
W. H. Pilkinton, receiver of public moneys, Wa Keeny, Kans	2,794 72	
J. L. Dyer, receiver of public moneys, Wichita, Kans	10,021 83	
C. E. Chandler, receiver of public moneys, Oberlin, Kans	6,332 46	
J. Stout, late receiver of public moneys, Boise City, Idaho	860 07	
M. Krebs, receiver of public moneys, Boise City, Idaho	31,181 09	
R. J. Monroe, receiver of public moneys, Lewiston, Idaho	31,368 72	
A. W. Eaton, receiver of public moneys, Oxford, Idaho	20,042 29	
W. H. Somers, receiver of public moneys, Beatrice, Nebr	1,808 56	
W. Anyan, receiver of public moneys, Grand Island, Nebr	35,673 09	
C. N. Baird, late receiver of public moneys, Lincoln, Nebr	797 12	
H. D. Root, receiver of public moneys, Lincoln, Nebr	3,791 96	
E. Worthing, late receiver of public moneys, Bloomington, Nebr	1,735 54	
R. W. Montgomery, receiver of public moneys, Bloomington, Nebr	26,905 37	
W. B. Lambert, receiver public moneys, Neligh, Nebr	35,375 25	
J. Taffe, receiver of public moneys, North Platte, Nebr	35,499 54	
J. Stott, late receiver of public moneys, Niobrara, Nebr	40 00	
H. S. Lovejoy, late receiver of public moneys, Niobrara, Nebr	45,096 97	
Vac Randa, late receiver of public moneys, Niobrara, Nebr	36,217 85	
S. Parker, receiver of public moneys, Niobrara, Nebr	15,553 47	
B. E. Hutchinson, receiver of public moneys, Aberdeen, Dak	161,429 94	
R. Lowey, receiver of public moneys, Huron, Dak	400,206 20	
E. P. Champlin, receiver of public moneys, Deadwood, Dak	39,607 93	
H. Barber, jr., receiver of public moneys, Mitchell, Dak	288,035 77	
A. Hughes, late receiver of public moneys, Yankton, Dak	44,480 94	
J. G. Chandler, receiver of public moneys, Yankton, Dak	32,234 81	
E. M. Brown, late receiver of public moneys, Bismarck, Dak	2,500 00	
W. H. Francis, receiver of public moneys, Bismarck, Dak	31,706 00	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak	387,289 67	
H. R. Pease, receiver of public moneys, Watertown, Dak	164,456 00	
L. D. F. Poore, late receiver of public moneys, Watertown, Dak	126 95	
T. M. Pugh, late receiver of public moneys, Fargo, Dak	160,529 02	
E. C. Geary, receiver of public moneys, Fargo, Dak	81,800 00	
J. T. Thomson, late receiver of public moneys, Denver, Colo	30,191 96	
W. C. Willets, receiver of public moneys, Denver, Colo	17,264 35	
Carried forward	5,836,617 74	214,706,496 93

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward	$5,836,617 74	$214,706,496 93
M. H. Fitch, receiver of public moneys, Pueblo, Colo	83,354 82	
F. J. Leonard, receiver of public moneys, Gunnison, Colo	48,982 98	
W. R. Burchmell, late receiver of public moneys, Leadville, Colo	105,127 12	
E. L. Salisbury, receiver of public moneys, Leadville, Colo	9,100 00	
E. W. Henderson, receiver of public moneys, Central City, Colo	18,138 56	
W. S. Hickox, receiver of public moneys, Durango, Colo	13,873 67	
C. B. Hickman, late receiver of public moneys, Lake City, Colo	14,541 13	
Charles D. Peck, receiver of public moneys, Lake City, Colo	1,345 00	
C. A. Brastow, receiver of public moneys, Del Norte, Colo	13,385 84	
M. M. Bane, receiver of public moneys, Salt Lake City, Utah	65,722 32	
C. H. Gould, receiver of public moneys, Miles City, Mont	6,332 87	
J. V. Bogert, receiver of public moneys, Bozeman, Mont	32,322 96	
E. Ballou, receiver of public moneys, Helena, Mont	98,283 44	
S. W. Sherfey, receiver of public moneys, La Mesilla, N. Mex	38,903 48	
W. H. Bailhache, receiver of public moneys, Santa Fé, N. Mex	7,853 32	
S. C. Wright, receiver of public moneys, Carson City, Nev	3,529 48	
H. Carpenter, receiver of public moneys, Eureka, Nev	4,400 00	
J. Knox, receiver of public moneys, Lake View, Oreg	10,016 94	
D. Chaplin, late receiver of public moneys, La Grande, Oreg	996 00	
G. B. Curry, receiver of public moneys, La Grande, Oreg	68,464 46	
J. W. Watts, late receiver of public moneys, Oregon City, Oreg	14,303 02	
J. G. Pilsbury, receiver of public moneys, Oregon City, Oreg	4,596 92	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg	60,362 41	
C. N. Thornburry, receiver of public moneys, The Dalles, Oreg	27,569 95	
R. G. Stuart, receiver of public moneys, Olympia, Wash	342,184 53	
J. L. Wilson, receiver of public moneys, Colfax, Wash	50,240 58	
S. W. Brown, late receiver of public moneys, Vancouver, Wash	32,322 56	
A. O. Marsh, receiver of public moneys, Vancouver, Wash	19,324 99	
A. Reed, late receiver of public moneys, Walla Walla, Wash	68,643 38	
T. H. Rooney, receiver of public moneys, Walla Walla, Wash	18,000 00	
J. M. Adams, receiver of public moneys, Yakima, Wash	8,527 13	
C. E. Daily (Dailey), receiver of public moneys, Tucson, Ariz	20,283 30	
G. Lount, receiver of public moneys, Prescott, Ariz	6,912 73	
E. S. Crocker, receiver of public moneys, Evanston, Wyo	17,889 70	
W. M. Garvey, receiver of public moneys, Cheyenne, Wyo	51,602 10	
T. Lindsey, receiver of public moneys, Visalia, Cal	24,244 59	
H. Z. Osborne, receiver of public moneys, Bodie, Cal	7,850 05	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal	21,217 96	
L. T. Crane, late receiver of public moneys, Marysville, Cal	49,289 90	
T. J. Sherwood, receiver of public moneys, Marysville, Cal	14,653 09	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal	210,050 95	
C. McDonald, late receiver of public moneys, Shasta, Cal	22 85	
A. Dobrowsky, receiver of public moneys, Shasta, Cal	33,535 15	
G. W. Meylert, late receiver of public moneys, Susanville, Cal	11,754 85	
F. G. Ward, receiver of public moneys, Susanville, Cal	8,803 38	
O. Perrin, receiver of public moneys, Stockton, Cal	52,980 49	
H. O. Beatty, receiver of public moneys, Sacramento, Cal	47,705 86	
S. Cooper, receiver of public moneys, Humboldt, Cal	249,799 87	
		7,955,864 42

FROM INTERNAL REVENUE.

Commissioner of Internal Revenue	7,034,804 61	
Treasurer of the United States	53,979 42	
A. L. Morgan, collector 1st district, Alabama	51,721 57	
J. Barney, late collector 2d district, Alabama	1,144 70	
F. Widmer, late collector 2d district, Alabama	1,500 00	
F. M. Shonse, acting collector 2d district, Alabama	2,335 09	
James T. Rapier, collector 2d district, Alabama	55,417 50	
F. M. Cooper, collector, Arkansas	97,521 29	
T. Cordis, late collector, Arizona	10,762 94	
S. W. Fisher, collector, Arizona	30,288 95	
C. Hartson, collector 1st district, California	3,675,765 34	
A. L. Frost, collector 4th district, California	327,031 30	
J. S. Wolfe, collector, Colorado	216,100 47	
J. Selden, collector 1st district, Connecticut	223,428 63	
D. F. Hollister, collector 2d district, Connecticut	286,466 50	
J. McIntyre, collector, Delaware	293,636 48	
J. L. Pennington, collector, Dakota	88,256 08	
D. Eagan, collector, Florida	251,613 92	
W. S. Johnson, collector 2d district, Georgia	307,588 50	
E. C. Wade, late collector 3d district, Georgia	10,057 12	
L. M. Pleasant, collector 3d district, Georgia	78,036 95	
J. Atkins, late collector 4th district, Georgia	2,776 92	
J. T. Dever, late collector 4th district, Georgia	291 77	
R. W. Berry, collector, Idaho	34,588 68	
J. D. Harvey, collector 1st district, Illinois	9,120,171 79	
L. B. Crooker, collector 2d district, Illinois	255,457 13	
A. Woodcock, collector 3d district, Illinois	101,313 92	
R. Rowett, collector 4th district, Illinois	769,463 40	
Carried forward	23,381,520 97	222,662,361 35

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward	$23, 381, 520 97	$222, 662, 361 35
H. Knowles, collector 5th district, Illinois	13, 987, 541 87	
J. W. Hill, collector 7th district, Illinois	55, 250 62	
J. Merriam, collector 8th district, Illinois	1, 110, 160 89	
J. T. Harper, late collector 8th district, Ilinois	543 49	
J. C. Willis, late collector 13th district, Illinois	154, 306 90	
C. W. Pavey, collector 13th district, Illinois	442, 384 99	
J. C. Veatch, collector 1st district, Indiana	209, 102 89	
W. Cumback, collector 4th district, Indiana	2, 763, 371 35	
F. Boggs, late collector 6th district, Indiana	63, 446 22	
H. McKay, collector 6th district, Indiana	662, 898 09	
D. W. Minshall, late collector 7th district, Indiana	1, 340, 511 49	
W. M. Carter, collector 7th district, Indiana	289, 487 37	
George Moon, collector 10th district, Indiana	165, 499 41	
J. T. Wildman, late collector 11th district, Indiana	62, 325 10	
T. Kirkpatrick, collector 11th district, Indiana	30, 051 96	
J. W. Green, collector 2d district, Iowa	297, 030 95	
J. E. Simpson, collector 3d district, Iowa	303, 366 78	
J. Connell, collector 4th district, Iowa	148, 728 06	
L. P. Sherman, collector 5th district, Iowa	3, 322, 849 51	
J. C. Carpenter, collector, Kansas	239, 225 39	
W. A. Stuart, late collector 2d district, Kentucky	237, 040 25	
S. R. Crumbaugh, collector 2d district, Kentucky	1, 299, 824 82	
L. Buckner, collector 5th district, Kentucky	7, 550, 781 73	
J. W. Fennell, collector 6th district, Kentucky	3, 835, 345 17	
A. M. Swope, collector 7th district, Kentucky	1, 973, 863 33	
W. J. Landrum, collector 8th district, Kentucky	298, 203 23	
J. E. Blaine, collector 9th district, Kentucky	190, 630 69	
M. Marks, collector, Louisiana	510, 591 19	
George Dewey, collector, Louisiana	228, 197 15	
O. A. Rice, collector 2d district, Louisiana	1, 020 00	
T. J. Rollins, collector, Maine	72, 893 32	
R. M. Proud, late collector 3d district, Maryland	452, 917 01	
C. I. Ditty, late collector 3d district, Maryland	2, 632, 527 97	
J. A. Selman, collector 3d district, Maryland	204, 517 75	
W. Bruce, collector 4th district, Maryland	141, 889 51	
J. Hill, collector, Mississippi	66, 939 11	
T. S. Hunt, late collector 2d district, Mississippi	9, 753 11	
C. W. Slack, collector 3d district, Massachusetts	1, 508, 116 79	
C. W. Dame, collector 5th district, Massachusetts	861, 060 58	
E. R. Tinker, collector 10th district, Massachusetts	384, 484 60	
L. S. Trowbridge, late collector 1st district, Michigan	940, 967 72	
James H. Stone, collector 1st district, Michigan	310, 441 80	
H. B. Rowlson, collector 3d district, Michigan	246, 769 75	
S. S. Bailey, late collector 4th district, Michigan	25, 990 59	
C. W. Watkins, collector 4th district, Michigan	143, 921 96	
H. C. Ripley, collector 6th district, Michigan	216, 128 58	
A. C. Wedge, collector 1st district, Minnesota	120, 531 89	
William Bickel, collector 2d district, Minnesota	417, 619 38	
J. H. Sturgeon, collector 1st district, Missouri	6, 191, 475 03	
C. W. Ford, late collector 1st district, Missouri	2, 709 80	
A. B. Carroll, collector 2d district, Missouri	60, 492 86	
R. E. Lawder, late collector 4th district, Missouri	8, 186 70	
D. A. Stewart, collector 4th district, Missouri	384, 313 99	
B. H. Langston, collector 5th district, Missouri	132, 250 64	
P. Dappler, collector 6th district, Missouri	900, 550 54	
T. P. Fuller, collector, Montana	75, 542 81	
F. C. Lord, collector, Nevada	40, 308 22	
L. Crounse, late collector, Nebraska	940, 795 11	
G. W. Post, collector, Nebraska	379, 722 12	
H. M. Putney, collector, New Hampshire	351, 366 60	
W. P. Tatem, collector 1st district, New Jersey	278, 548 57	
C. Barcalow, collector 3d district, New Jersey	483, 777 15	
R. B. Hathorn, collector 5th district, New Jersey	4, 662, 103 07	
G. A. Smith, collector, New Mexico	53, 172 29	
R. C. Ward, collector 1st district, New York	2, 802, 941 66	
M. B. Blake, collector 2d district, New York	3, 024, 441 53	
M. Weber, late collector 3d district, New York	5, 122, 133 12	
M. Freidsam, collector 3d district, New York	1, 613, 796 53	
M. D. Stivers, collector 11th district, New York	169, 226 61	
J. M. Johnson, collector 12th district, New York	591, 314 72	
R. P. Lathrop, late collector 14th district, New York	103, 070 76	
J. W. Bentley, collector 14th district, New York	487, 606 63	
T. Stevenson, late collector 15th district, New York	215, 076 01	
James S. Smart, collector 15th district, New York	121, 756 03	
J. C. P. Kincaid, late collector 21st district, New York	39, 393 03	
James Armstrong, collector 21st district, New York	283, 858 43	
J. N. Knapp, collector 24th district, New York	524, 135 09	
J. Chiverton, acting collector 24th district, New York	35, 628 60	
B. De Voe, collector 26th district, New York	411, 763 86	
H. S. Pierce, collector 28th district, New York	1, 079, 377 69	
F. Buell, collector 30th district, New York	1, 342, 391 27	
Carried forward	106, 825, 800 35	222, 662, 361 35

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward	$106,825,800 35	$222,662,361 35
E. A. White, collector 2d district, North Carolina	65,854 02	
W. B. Richardson, late collector 3d district, North Carolina	750 00	
L. J. Young, collector 4th district, North Carolina	865,952 08	
George B. Everett, collector 5th district, North Carolina	989,750 03	
T. N. Cooper, collector 6th district, North Carolina	456,835 62	
J. C. Cartwright, collector, Oregon	101,097 75	
W. H. Taft, late collector 1st district, Ohio	7,699,466 14	
C. B. Montgomery, collector 1st district, Ohio	2,878,061 58	
R. Williams, jr., collector 3d district, Ohio	1,557,956 52	
R. P. Kennedy, collector 4th district, Ohio	181,758 46	
George P. Dunham, collector 6th district, Ohio	444,438 12	
Charles C. Walcutt, collector 7th district, Ohio	673,466 44	
C. Waggoner, late collector 10th district, Ohio	64,583 37	
J. F. Krumler, collector 10th district, Ohio	618,321 68	
M. Boggs, collector 11th district, Ohio	524,215 61	
J. Palmer, collector 15th district, Ohio	170,242 11	
W. S. Streator, collector 18th district, Ohio	899,510 33	
W. J. Pollock, collector 1st district, Pennsylvania	2,824,875 99	
J. T. Valentine, collector 8th district, Pennsylvania	675,254 77	
A. J. Kauffman, collector 9th district, Pennsylvania	1,340,739 84	
E. H. Chase, collector 12th district, Pennsylvania	429,591 55	
C. J. Bruner, collector 14th district, Pennsylvania	261,369 25	
E. Scull, collector 16th district, Pennsylvania	254,533 04	
C. M. Lynch, collector 19th district, Pennsylvania	123,310 67	
J. C. Brown, collector 20th district, Pennsylvania	83,981 61	
F. P. Case, collector 22d district, Pennsylvania	1,854,674 11	
S. M. Jackson, collector 23d district, Pennsylvania	884,116 18	
E. H. Rhodes, collector, Rhode Island	395,319 43	
E. M. Brayton, collector, South Carolina	118,045 06	
James M. Melton, collector 2d district, Tennessee	119,241 32	
W. M. Woodcock, late collector 5th district, Tennessee	122,897 13	
A. M. Hughes, jr., collector 5th district, Tennessee	856,382 92	
F. Hunt, late collector 6th district, Tennessee	2,290 85	
R. F. Patterson, collector 8th district, Tennessee	74,745 43	
W. H. Sinclair, collector 1st district, Texas	77,277 76	
B. C. Ludlow, collector 3d district, Texas	79,325 02	
C. E. Morris, late collector 3d district, Texas	343 00	
W. Umbdemstock, collector 4th district, Texas	106,662 93	
D. B. Bonfoey, late collector 4th district, Texas	13,761 82	
O. J. Hollister, collector, Utah	53,895 10	
J. C. Stearns, collector, Vermont	46,092 80	
J. D. Brady, collector 2d district, Virginia	770,216 72	
O. H. Russell, collector 3d district, Virginia	1,699,837 83	
W. L. Fernald, late collector 4th district, Virginia	837,736 60	
J. B. Raulston, collector 4th district, Virginia	272,002 67	
J. H. Rives, collector 5th district, Virginia	1,297,088 71	
R. B. Botts, collector 6th district, Virginia	202,634 03	
J. R. Hayden, collector, Washington Territory	48,760 12	
E. P. Snow, collector, Wyoming Territory	19,705 82	
I. F. Duval, collector 1st district, West Virginia	348,268 59	
F. H. Pierpont, collector 2d district, West Virginia	212,129 14	
J. M. Bean, collector 1st district, Wisconsin	2,533,844 10	
H. Harnden, collector 2d district, Wisconsin	193,816 09	
H. M. Kutchen, collector 3d district, Wisconsin	276,631 58	
L. Lottridge, collector 6th district, Wisconsin	190,909 19	
		144,720,368 98

FROM CONSULAR FEES.

L. T. Adams, consul, Geneva	803 50	
H. C. C. Astwood, consul-general, San Domingo	700 70	
H. L. Atherton, consul, Pernambuco	1,507 72	
C. M. Allen, consul, Bermuda	1,984 15	
T. Adamson, consul, Pernambuco	3,508 91	
C. C. Andrews, consul-general, Rio de Janeiro	5,415 07	
D. Atwater, consul, Tahiti	315 60	
C. P. Barnard, consul, Leghorn	2,236 04	
H. N. Beach, consul, Puerto Cabello	606 99	
S. S. Blodgett, consul, Prescott	764 92	
C. Bartlett, consul, Guadaloupe	959 69	
B. H. Barrows, consul, Dublin	1,640 75	
W. H. D. Budd, vice-consul, Venice	202 50	
W. S. Bird, consul, La Guayra	1,273 92	
G. E. Bullock, consul, Cologne	810 33	
E. L. Baker, consul, Buenos Ayres	1,658 91	
S. H. M. Byers, consul, Zurich	3,843 64	
J. A. Bridgland, consul, Havre	518 13	
A. Badeau, consul-general, Havana	4,835 64	
L. A. Batchelder, consul, Zanzibar	370 20	
S. P. Bagley, consul, Palermo	1,798 59	
H. D. Bennett, vice-consular agent, Nantes	27 50	
H. C. Buffington, consul, Wallaceburg	300 00	
Carried forward	36,083 40	367,382,730 33

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward	$36,083 40	$367,382,730 33
E. Beckus, vice-consul, Para	1,308 63	
J. M. Bailey, consul, Hamburg	6,517 11	
M. S. Brewer, consul-general, Berlin	7,943 91	
W. C. Burchard, consul, Ruatan and Truxillo	342 52	
S. Barnardi, vice-consul, Florence	154 89	
P. G. Borff, vice-consul, Naples	406 00	
J. C. Buck, consul, Tien-Tsin	26 00	
R. S Chilton, consul, Clifton	332 50	
J. S. Crosby, consul, Florence	1,299 00	
A. B. Cobb, vice-consul-general, Calcutta	322 50	
H. J. Cranch, consul, St. Helena	225 92	
George L. Catlin, consul, Stuttgart	1,701 00	
A. J. Cassard, consul, Tampico	864 13	
J. C. Crawford, consul, Coaticook	700 00	
E. Conroy, consul, San Juan	575 65	
D. J. Crain, consul, Milan	1,090 00	
J. M. Q. Chavis, vice-consul, Santiago	51 18	
J. B. Carbo, vice-consul, Cienfugo	360 64	
Clews, Habight & Co., bankers	12,500 00	
T. Canisius, consul, Apia	17 46	
G. C. Campbell, consular agent, Gaboon	13 38	
C. W. Drury, vice-consul, Lauthala	4 46	
H. W. Diman, consul, Lisbon	832 28	
J. T. DuBois, consul, Aix la Chapelle	1,680 97	
D. M. Drum, consul, Prince Edward Island	952 50	
A. V. Dockery, consul, Leeds	2,000 00	
J. W. Darrell, vice-consul, Turk's Island	408 46	
S. W. Dabney, consul, Fayal	547 75	
O. N. Denny, consul-general, Shanghai	4,223 22	
T. M. Dawson, consul, Apia	143 91	
J. C. Dutcher, consular agent, Fort Hope	43 28	
B. O. Duncan, consul, Naples	804 01	
J. Dittmer, vice-consul, Stettin	123 50	
P. Ewers, consul, Windsor	2,418 60	
D. Eckstein, consul, Amsterdam	2,455 27	
J. T. Edgar, late consul, Beirut	19 00	
L. H. Foote, consul, Valparaiso	172 61	
J. Farrall, consul, Bristol	385 00	
J. J. Flinn, consul, Chemnitz	3,273 16	
B. F. Farnham, consul, Bombay	991 52	
P. Figyelmesy, consul, Demerara	1,926 06	
W. G. Faye, consul general, Halifax	2,866 49	
N. K. Griggs, late consul, Chemnitz	9,388 94	
J. B. Glover, consul, Havre	5,681 88	
S. Goutier, consul, Cape Haytien	1,055 17	
W. F. Grinnell, late consul, Bremen	5,384 97	
G. Gerard, consul, Port Stanley	53 20	
W. H. Garfield, consul, Martinique	1,285 91	
G. W. Griffin, consul, Auckland	343 40	
W. E. Goldsborough, consul, Amoy	1,523 09	
J. B. Gould, consul, Birmingham	391 48	
J. Griffitt, vice-consul, Smyrna	493 27	
J. Hutchison, vice-consul, Funchal	133 13	
H. C. Hall, consul-general, Havana	732 70	
J. W. Harper, consul, Munich	1,053 18	
J. Hibbard, commercial agent, Goderich	3,058 79	
D. K. Hobart, consul, Windsor	876 94	
J. F. Hazelton, consul, Genoa	1,680 20	
G. H. Holt, consul, Gaspé Basin	15 00	
W. C. Howells, consul, Toronto	5,620 52	
O. Hatfield, consul, Batavia	1,033 77	
G. E. Hoskinson, consul, Kingston	1,707 96	
B. Harte, consul, Glasgow	5,613 27	
F. Harmon, commercial agent, Stanbridge	299 00	
G. H. Horstman, consul, Nuremberg	3,859 94	
S. Hallack, vice-consul, Beirut	60 06	
J. A. Haldeman, late consul-general, Bangkok	53 00	
S. P. Hubbell, consul, St. John's	2,701 12	
R. Y. Holley, consul, Barbadoes	1,739 70	
G. H. Heap, consul-general, Constantinople	726 50	
J. J. Haynes, vice-consul, Nuevo Laredo	152 00	
J. H. Jenks, consul, Windsor	90 63	
J. F. Jenne, late consul, Nuevo Laredo	516 67	
E. R. Jones, consul, Newcastle	1,285 00	
A. Jourdan, consul, Algiers	16 50	
E. Johnson, consul, Pictou	199 50	
H. E. Johnston, vice-commercial agent, Goderich	346 30	
A. C. Jones, consul, Nagasaki	335 75	
P. Jones, late consul, Santa Domingo	574 57	
C. E. Jackson, consul, Antigua	343 34	
W. King, consul, Birmingham	5,737 43	
J. C. Kretchmar, commercial agent, San Juan del Norte	1,071 37	
Carried forward	166,343 02	367,382,730 33

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward	$166,343 02	$367,382,730 33
C. Kahls, consul, Sydney	994 44	
K. Knoch, vice-consul, Chemnitz	76 92	
Jas. Low, consul, Clifton	748 01	
E. E. Lane, consul, Tunstall	5,043 25	
J. L. Landreau, consul, Santiago de Cuba	890 90	
J. A. Lewis, consul, Sierra Leone	218 55	
F. Leland, consul, Hamilton	4,738 07	
A. C. Litchfield, late consul, Calcutta	1	
H. S. Lasar, consul, Port Stanley	22 27	
J. A. Leonard, consul, Leith	1,887 85	
A. E. Lee, consul, Frankfort	349 95	
P. Lange, consul, St. Stephen	171 92	
G. F. Lincoln, consul, Stettin	211 00	
L. A. Lathrop, consul, Bristol	504 56	
W. Morey, consul, Ceylon	598 64	
T. J. McLain, jr., consul, Nassau	978 47	
J. S. Mosby, consul, Hong-Kong	7,700 72	
J. E. Montgomery, consul, Leipsic	3,695 00	
J. T. Mason, consul, Dresden	2,892 49	
J. H. Moore, consul, Callao	530 29	
D. A. McKinley, consul, Honolulu	7,015 98	
Morton, Rose & Co., bankers, London	270,732 18	
E. A. Merritt, consul-general, London	11,332 33	
H. C. Marston, consul, Malaga	2,175 06	
F. H. Mason, consul, Basle	3,786 97	
E. P. Mussey, consul, Mahé Seychelles	83 48	
F. A. Matthews, consul, Tangiers	40 46	
N. A. McDonald, late vice-consul-general, Bangkok	177 14	
H. Mattson, consul, Calcutta	7,681 59	
M. McDougall, consul, Dundee	208 70	
H. C. Miller, consul, Guayaquil	324 61	
A. Möller, jr., vice-consul, Valparaiso	744 24	
J. A. McKnight, consul, St. Helena	404 13	
G. F. Mosher, consul, Nice	388 50	
S. Merrill, consul, Jerusalem	18 25	
J. S. Martin, jr., consul, Marseilles	233 52	
F. Nachod, vice-consul, Leipsic	122 78	
R. S. Newton, vice-consul, St. Paul de Loando	24 01	
J. Nunn, vice-consul-general, London	4,061 83	
G. Nye, vice-consul, Stanton	1,242 00	
M. W. B. Noyes, consul, Venice	370 50	
G. H. Owen, consul, Messina	2,190 13	
E. L. Oppenheim, consul, Cadiz	1,250 03	
George Ortelli, vice-consul, Sonneberg	1,558 88	
J. J. Piatt, consul, Cork	530 87	
E. H. Plumacher, consul, Maracaibo	3,746 03	
W. P. Pierce, consul, Cienfuegos	1,760 63	
B. F. Peixotto, consul, Lyons	6,524 50	
S. D. Pace, consul, Port Sarnia	1,870 18	
S. B. Packard, consul, Liverpool	16,404 23	
W. A. Prellar, vice-consul, Rio Grande do Sul	391 63	
A. C. Prindle, consul, Bahia	1,320 68	
E. P. Pellet, consul, Sabanilla	1,296 20	
P. Pels, vice-consul, Batavia	1,062 83	
T. T. Prentiss, consul, Port Louis	79 82	
B. S. Packer, consul, Sherbrooke	933 43	
F. Paul, consul, Odessa	283 50	
C. A. Phelps, consul, Prague	3,242 77	
J. S. Potter, consul, Crefeld	8,873 68	
H. Pease, consul, Santiago, Cape Verde	21 92	
La Rue Peck, consul, Fort Erie	215 00	
W. T. Rice, late consul, Leghorn	993 74	
L. Richmond, consul-general, Rome	773 50	
R. B. Robbins, commercial agent, Ottawa	4,155 96	
W. W. Robinson, consul, Tamatave	70 13	
W. W. Randall, consul, Sabanilla	2,754 17	
A. L. Russell, consul, Montevideo	1,430 03	
G. W. Roosevelt, consul, Bordeaux	4,737 41	
J. T. Robeson, consul, Tripoli	34 99	
H. B. Ryder, consul, Copenhagen	537 25	
F. W. Rice, consul, Colon	752 97	
E. Stanton, consul-general, St. Petersburg	585 50	
H. L. Slaght, consul, Prescott	1,148 10	
C. O. Shepard, consul, Bradford	1,400 00	
J. Smith, commercial agent, Nottingham	3,635 10	
E. J. Smithers, consul, Chin Kiang	742 58	
W. P. Sutton, consul, Matamoras	326 22	
W. Schoenle, consul, Barmen	4,057 84	
D. H. Strother, consul-general, Mexico	91 50	
W. Schuchardt, vice-consul, Piedras Negras	383 50	
J. H. Stewart, consul, Antwerp	4,305 21	
Carried forward	$596,237 23	$367,382,730 33

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward	$596,237 23	$367,382,730
W. Simms, vice-consul, Belfast	1,623 26	
L. Sekeles, vice-consul, Prague	170 33	
R. J. Saxe, consul, St. John's	62 43	
H. J. Sprague, consul, Gibraltar	450 00	
A. G. Studer, consul, Singapore	2,232 92	
S. P. Stearns, consul-general, Montreal	4,855 45	
J. W. Siler, consul, Cape Town	434 09	
E. M. Smith, consul, Mannheim	2,232 50	
A. D. Shaw, consul, Manchester	7,683 10	
I. F. Shepard, consul, Hankow	1,259 56	
V. V. Smith, consul, St. Thomas	808 65	
O. M. Spencer, consul-general, Melbourne	1,221 33	
J. Stahel, consul, Osaka and Hiogo	3,378 82	
S. P. Saunders, vice consul, Nassau	234 85	
E. Stevens, consul, Ningpo	159 03	
S. Spackman, consul, Cologne	1,960 29	
W. W. Sikes, consul, Cardiff	1,993 36	
L. D. Syle, consul, Funchal	158 00	
J. A. Sutter, jr., consul, Acapulco	1,059 97	
S. H. Smith, consul, Nuevo Laredo	702 00	
F. H. Schenck, consul, Barcelona	263 50	
W. E. Stevens, consul, Smyrna	871 00	
N. K. Sawyer, consul, Turk's Island	321 46	
C. Seymour, consul, Canton	644 12	
W. E. Sibell, vice-commercial agent, San Juan del Norte	31 23	
M. H. Twitchell, consul, Kingston	2,010 50	
R. W. Turpin, vice-consul, Panama	4,542 05	
W. Thomson, consul, Southampton	198 50	
A. W. Thayer, consul, Trieste	1,223 17	
J. W. Taylor, consul, Winnepeg	324 01	
T. M. Terry, consul, Santiago, Cape Verde	41 97	
H. A. Taylor, consul, Marseilles	3,641 90	
B. Tzschuck, consul, Vera Cruz	2,362 91	
S. T. Trowbridge, consul, Vera Cruz	120 16	
J. Thorington, consul, Colon	1,922 84	
R. D. Tucker, vice-consul, Manilla	103 73	
J. Turner, consul, Amherstberg	1,116 00	
George C. Tanner, consul, Verviers and Liege	2,243 60	
O. V. Tousley, consul, Trieste	1,293 17	
J. H. Volkman, consul, Odessa	3 50	
F. Vogeler, consul, Frankfort	4,448 06	
J. T. Van Ingen, consul, Talcahuano	316 29	
T. B. Van Buren, consul, Kanagawa	6,885 87	
J. E. Varick, consul, Apia	94 88	
D. Vickers, consul, Matanzas	3,696 31	
A. Van Camp, commercial agent, Lauthala	75 77	
J. F. Valls, vice-consul, Matanzas	152 32	
J. R. Weaver, consul-general, Vienna	7,089 02	
J. G. Willson, late consul, Jerusalem	10 75	
John Wilson, consul, Brussels	2,975 78	
George Walker, consul-general, Paris	21,381 91	
J. N. Wasson, consul, Quebec	377 03	
J. M. Wilson, consul, Bremen	3,642 15	
A. Willard, consul, Guaymas	957 00	
A. B. Wood, consul, Belfast	7,112 04	
Thomas Wilson, commercial agent, Nantes	507 50	
D. B. Warner, consul, St. John	2,444 25	
R. O. Williams, vice-consul-general, Havana	8,804 14	
M. B. Wharton, consul, Sonneberg	1,797 19	
J. C. A. Wingate, consul, Swatow	438 90	
J. F. Winter, consul, Rotterdam	2,576 39	
C. B. Webster, consul, Sheffield	4,118 72	
W. B. Wells, consul, Dundee	4,128 10	
C. M. Wood, deputy consul-general, Rome	71 00	
G. L. Washington, vice-consul, Matanzas	134 85	
R. M. Whitney, consul, Tamatave	42 11	
W. L. Welsh, consul, Florence	1,233 04	
E. A. Youngs, late vice-consul, Manila	375 00	
J. C. Zuck, consul, Tien-Tsin	368 97	
		451 83

FROM STEAMBOAT FEES.

J. A. P. Allen, collector, New Bedford, Mass	303 35	
R. Armstrong, collector, Dubuque, Iowa	821 65	
W. L. Ashmore, collector, Burlington, N. J	139 60	
I. S. Adams, collector, Frenchman's Bay, Me	103 10	
A. W. Bash, collector, Puget Sound, Wash	1,631 48	
G. E. Bowden, collector, Norfolk, Va	2,637 60	
A. J. Biers, collector, New Haven, Conn	918 75	
J. Brady, jr., collector, Fall River, Mass	947 40	
D. V. Bell, collector, Detroit, Mich	4,791 75	
Carried forward	12,294 68	368,121,182 16

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward	$12,294 68	$368,121,182 16
W. A. Baldwin, collector, Newark, N. J	628 35	
J. W. Burke, collector, Mobile, Ala	1,350 30	
J. B. Battelle, collector, Miami, Ohio	603 20	
J. Bookwalter, collector, Minnesota, Minn	456 10	
A. S. Badger, collector, New Orleans, La	7,322 30	
M. R. Barr, late collector, Erie, Pa	967 58	
C. H. Baldwin, late collector, Charleston, S. C	1 00	
A. H. Black, collector, Wheeling, W. Va	3,322 70	
W. W. Bowers, late collector, San Diego, Cal	75 00	
F. J. Babson, collector, Gloucester, Mass	150 00	
W. F. Brown, acting collector, Perth Amboy, N. Y	151 70	
C. Borner, collector, Galena, Ill	665 65	
J. Collins, collector, Bristol, R. I	200 00	
J. H. Cozzens, collector, Newport, R. I	543 70	
B. C. Cook, collector, Richmond, Va	413 60	
J. C. Crowell, collector, Kansas City, Mo	50 65	
T. F. Cassells, collector, Memphis, Tenn	313 75	
J. Campbell, collector, Omaha, Neb	622 35	
D. G. Carr, collector, Petersburg, Va	75 00	
J. F. Dravo, collector, Pittsburgh, Pa	4,936 90	
D. F. Davis, collector, Bangor, Me	25 00	
S. Dodge, collector, Marblehead, Mass	25 00	
W. H. Daniels, collector, Oswegatchie, N. Y	354 05	
A. C. Davis, collector, Beaufort, N. C	25 00	
F. N. Dow, collector, Portland, Me	702 30	
J. H. Elmer, collector, Bridgeton, N. J	130 90	
M. A. Edgar, collector, Perth Amboy, N. J	75 00	
J. H. Evans, special agent, Wilmington, Cal	25 10	
J. W. Fuller, collector, Miami, Ohio	302 00	
W. R. Finch, collector, La Crosse, Wis	1,050 80	
J. K. Faulkner, collector, Louisville, Ky	1,964 85	
G. Frazee, collector, Burlington, N. J	880 15	
G. Fisher, collector, Cairo, Ill	1,111 15	
H. P. Farrow, collector, Brunswick, Ga	279 05	
B. Flagler, collector, Niagara, N. Y	64 05	
J. Gilchrist, late collector, Wheeling, W. Va	346 00	
C. A. Gould, collector, Buffalo, N. Y	8,369 49	
J. H. Gray, collector, Alexandria, Va	350 00	
J. L. Gasten, collector, Chattanooga, Tenn	371 15	
F. B. Goss, collector, Barnstable, Mass	50 00	
G. W. Howe, collector, Cuyahoga, Ohio	4,539 25	
C. Harris, collector, Providence, R. I	762 85	
J. S. Hanover, collector, Fairfield, Conn	598 30	
A. W. Hall, collector, Milwaukee, Wis	4,283 05	
W. H. Huse, collector, Newburyport, Mass	376 20	
A. F. Howard, collector, Portsmouth, N. H	300 00	
E. Hopkins, collector, Saint John's, Fla	357 00	
C. H. Houghton, collector, Perth Amboy, N. J	428 05	
J. F. Hartranft, collector, Philadelphia, Pa	8,957 80	
W. M. Haycock, collector, Passamaquoddy, Me	234 10	
J. D. Hopkins, collector, Frenchman's Bay, Me	175 00	
J. W. Howells, collector, Fernandina, Fla	25 00	
T. A. Henry, collector, Pamlico, N. C	402 35	
Wm. Hartsuff, collector, Huron, Mich	1,990 05	
T. S. Hodson, collector, Eastern Maryland	50 00	
E. Higgins, collector, Saint John's, Fla	942 35	
J. Hurst, collector, Saint Mark's, Fla	312 05	
J. L. Haynes, collector, Brazos, Tex	62 25	
G. Holmes, collector, Beaufort, S. C	100 00	
H. F. Heriot, collector, Georgetown, S. C	231 50	
I. Hacker, collector, Southern Oregon	175 25	
T. Ireland, collector, Annapolis, Md	50 00	
T. B. Johnston, collector, Charleston, S. C	1,022 05	
S. M. Johnson, collector, Corpus Christi, Tex	106 80	
T. F. Johnston, collector, Savannah, Ga	1,550 80	
J. C. Jewell, collector, Evansville, Ind	1,631 90	
J. R. Jolley, collector, Teche, La	922 30	
J. M. Kercheval, collector, Nashville, Tenn	189 10	
H. A. Kennedy, collector, Waldoborough, Me	153 30	
J. J. Lamoree, collector, Oswego, N. Y	676 10	
W. Lowen, collector, Sag Harbor, N. Y	464 45	
I. Lord, collector, Saco, Me	102 70	
G. Leavett, collector, Machias, Me	152 75	
D. E. Lyon, collector, Dubuque, Iowa	345 60	
J. A. Luby, collector, Albany, N. Y	3,975 45	
J. D. Merriman, collector, Oregon, Oreg	638 60	
A. G. Malloy, collector, Galveston, Tex	1,060 80	
L. M. Merrill, collector, Portland, Me	639 65	
E. McMurtrie, collector, Minnesota, Minn	1,253 90	
D. McLaughlin, collector, Michigan, Mich	4,699 25	
D. W. McClung, collector, Cincinnati, Ohio	3,819 25	
Carried forward	100,402 70	368,121,182 16

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward	$100,402 70	$368,121,182 16
W. G. Morris, collector, Alaska, Alaska	25 00	
W. C. Marshall, collector, Belfast, Me	125 00	
A. Newburger, collector, Natchez, Miss	75 00	
C. Y. Osburn, collector, Superior, Mich	1,753 80	
C. H. Odell, collector, Salem, Mass	55 00	
A. Putnam, collector, Middletown, Conn	731 60	
E. J. Pennypacker, collector, Wilmington, N. C	514 05	
C. Rude, collector, Sandusky, Ohio	831 30	
W. H. Robertson, collector, New York, N. Y	27,729 08	
S. H. Ritch, collector, Port Jefferson, N. Y	77 05	
C. E. Robinson, collector, Albemarle, N. C	620 40	
W. N. S. Sanders, collector, Albany, N. Y	1,463 35	
F. N. Shurtliff, collector, Willamette, Oreg	3,005 20	
W. J. Smith, collector, Memphis, Tenn	2,848 01	
J. S. Smith, collector, Bangor, Me	185 20	
W. H. Sargent, collector, Castine, Me	50 00	
J. P. Sanborn, collector, Huron, Mich	2,135 90	
V. Smith, collector, Duluth, Minn	671 75	
J. Spalding, collector, Chicago, Ill	5,247 30	
G. St. Gem, collector, Saint Louis, Mo	923 45	
S. M. Sawyer, collector, Apalachicola, Fla	424 20	
E. L. Sullivan, collector, San Francisco, Cal	7,454 00	
G. Stiles, collector, Vicksburg, Miss	125 00	
W. T. Simpson, collector, Genesee, N. Y	175 00	
J. Shepard, collector, Saint Mary's, Ga	25 00	
G. B. Sawyer, collector, Wiscasset, Me	50 00	
J. W. Short, collector, Vicksburg, Miss	672 15	
J. A. Tibbetts, collector, New London, Conn	2,232 50	
L. Thompson, collector, Delaware, Del	1,374 25	
A. Tibbetts, collector, Paso del Norte, N. Mex	61 20	
H. N. Trumbull, collector, Stonington, Conn	601 30	
J. M. Tarble, collector, Pensacola, Fla	402 70	
George Toy, collector, Cherrystone, Va	50 00	
C. Van Cleve, collector, Yaquina, Oreg	35 50	
A. Wolff, collector, Nashville, Tenn	340 85	
W. Wells, collector, Vermont, Vt	715 00	
J. H. Wilson, collector, Georgetown, D. C	840 70	
E. H. Webster, collector, Baltimore, Md	6,643 20	
G. W. Warren, collector, Cape Vincent, N. Y	726 65	
R. Worthington, collector, Boston, Mass	4,300 85	
D. Wann, collector, Galena, Ill	311 55	
J. W. Wakefield, collector, Bath, Me	1,046 75	
C. M. Whitney, collector, Saint Louis, Mo	5,739 55	
F. N. Wicker, collector, Key West, Fla	193 25	
F. E. Witsell, collector, Saint Augustine, Fla	77 15	
C. B. Watson, collector, Southern Oregon	100 00	
		184,188 44

FROM REGISTERS AND RECEIVERS' FEES.

J. H. Allen, receiver of public moneys, Fergus Falls, Minn	10,504 82	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak	39,378 70	
W. Anyan, receiver of public moneys, Grand Island, Neb	29,548 53	
J. M. Adams, receiver of public moneys, Yakima, Wash	2,612 35	
W. K. Burchnell, receiver of public moneys, Leadville, Col	10,550 14	
W. M. Burwell, receiver of public moneys, New Orleans, La	8,479 92	
C. A. Brastow, receiver of public moneys, Del Norte, Colo	4,675 00	
H. O. Beatty, receiver of public moneys, Sacramento, Cal	9,541 49	
H. Barber, jr., receiver of public moneys, Mitchell, Dak	101,705 21	
T. Boles, receiver of public moneys, Dardanelle, Ark	571 80	
H. Booth, receiver of public moneys, Larned, Kans	23,758 77	
L. J. Best, receiver of public moneys, Kirwin, Kans	4,241 00	
F. J. Burton, receiver of public moneys, East Saginaw, Mich	491 62	
E. M. Brown, receiver of public moneys, Bismarck, Dak	8,874 25	
J. V. Bogert, receiver of public moneys, Bozeman, Mont	4,203 65	
E. Ballou, receiver of public moneys, Helena, Mont	14,646 73	
C. N. Baird, receiver of public moneys, Lincoln, Neb	1,498 56	
W. H. Bailhache, receiver of public moneys, Santa Fé, N. Mex	18,149 75	
S. W. Brown, receiver of public moneys, Vancouver, Wash	5,992 55	
M. M. Bane, receiver of public moneys Salt Lake, Utah	14,405 00	
V. W. Bayless, receiver of public moneys, Eau Claire, Wis	4,677 29	
G. B. Brooks, receiver of public moneys, East Saginaw, Mich	1,718 55	
L. T. Crane, receiver of public moneys, Marysville, Cal	5,194 04	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal	22,231 66	
E. P. Champlin, receiver of public moneys, Deadwood, Dak	9,417 98	
G. H. Crumb, receiver of public moneys, Ironton, Mo	6,503 16	
E. S. Crocker, receiver of public moneys, Evanston, Wyo	1,109 00	
C. E. Chandler, receiver of public moneys, Oberlin, Kans	6,350 20	
J. G. Chandler, receiver of public moneys, Yankton, Dak	11,574 38	
H. Carpenter, receiver of public moneys, Eureka, Nev	1,450 00	
H. S. Cunningham, receiver of public moneys, Salina, Kans	4,161 58	
G. B. Curry, receiver of public moneys, La Grande, Oreg	18,753 66	
Carried forward	406,971 34	368,305,370 60

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM REGISTERS AND RECEIVERS' FEES—Continued.

Brought forward	$406,971 34	$368,305,370 60
W. Callon, receiver of public moneys, Wausau, Wis	3,676 98	
S. Cooper, receiver of public moneys, Humboldt, Cal	9,921 30	
A. Dobrowsky, receiver of public moneys, Shasta, Cal	5,381 40	
J. Dumars, receiver of public moneys, Springfield, Mo	12,088 79	
C. E. Dailey, receiver of public moneys, Tucson, Ariz	3,687 55	
J. L. Dyer, receiver of public moneys, Wichita, Kans	10,023 09	
A. W. Eaton, receiver of public moneys, Oxford, Idaho	6,313 79	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg	7,436 85	
J. M. Farland, receiver of public moneys, Detroit, Mich	305 72	
M. H. Fitch, receiver of public moneys, Pueblo, Colo	21,645 18	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn	1,709 70	
W. H. Francis, receiver of public moneys, Bismarck, Dak	33,504 79	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa	2,641 83	
W. M. Garvey, receiver of public moneys, Cheyenne, Wyo	5,527 59	
E. C. Gearey, receiver of public moneys, Fargo, Dak	18,900 00	
C. H. Gould, receiver of public moneys, Miles City, Mont	3,347 11	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal	8,866 30	
E. W. Henderson, receiver of public moneys, Central City, Colo	6,696 69	
A. Hughes, receiver of public moneys, Yankton, Dak	28,145 26	
L. Hanback, receiver of public moneys, Salina, Kans	8,103 98	
R. R. Hays, receiver of public moneys, Kirwin, Kans	26,877 19	
W. B. Heriott, receiver of public moneys, Redwood Falls, Minn	4,215 42	
J. T. Hull, receiver of public moneys, Jackson, Miss	2,183 00	
C. B. Hickman, receiver of public moneys, Lake City, Colo	1,813 50	
B. E. Hutchinson, receiver of public moneys, Aberdeen, Dak	43,500 00	
W. S. Hickox, receiver of public moneys, Durango, Colo	3,126 33	
E. J. Jenkins, receiver of public moneys, Concordia, Kans	7,620 41	
J. H. Jones, receiver of public moneys, Menasha, Wis	1,848 57	
M. Krebs, receiver of public moneys, Boise City, Idaho	6,961 50	
J. Knox, receiver of public moneys, Lake View, Oreg	1,871 50	
A. N. Kimball, receiver of public moneys, Jackson, Miss	14,627 00	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark	7,812 63	
A. E. Lemee, receiver of public moneys, Natchitoches, La	3,359 05	
T. Lindsey, receiver of public moneys, Visalia, Cal	7,030 42	
J. Lind, receiver of public moneys, Tracy, Minn	4,688 87	
W. B. Lambert, receiver of public moneys, Neligh, Nebr	16,709 34	
H. S. Lovejoy, receiver of public moneys, Niobrara, Nebr	12,975 37	
G. Lount, receiver of public moneys, Prescott, Ariz	1,263 37	
R. Lowrey, receiver of public moneys, Huron, Dak	110,917 61	
T. J. Leonard, receiver of public moneys, Gunnison, Ark	842 52	
G. W. Meylert, receiver of public moneys, Susanville, Cal	2,055 00	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich	3,187 63	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn	8,296 27	
R. W. Montgomery, receiver of public moneys, Bloomington, Nebr	14,439 67	
M. Marks, receiver of public moneys, New Orleans, La	1,869 39	
R. J. Monroe, receiver of public moneys, Lewiston, Idaho	7,402 28	
A. O. Marsh, receiver of public moneys, Vancouver, Wash	2,003 70	
F. C. McFarland, Commissioner General Land Office	124 43	
P. H. McNulty, receiver of public moneys, Booneville, Mo	3,078 26	
J. F. Nason, receiver of public moneys, Falls of Saint Croix, Wis	2,631 01	
H. Z. Osborne, receiver of public moneys, Bodie, Cal	851 50	
O. Perrin, receiver of public moneys, Stockton, Cal	7,907 14	
T. M. Pugh, receiver of public moneys, Fargo, Dak	58,834 53	
A. C. Phillips, receiver of public moneys, Harrison, Ark	14,468 09	
W. H. Pilkenton, receiver of public moneys, Wakeeny, Kans	12,976 77	
J. G. Pilsbury, receiver of public moneys, Oregon City, Oreg	1,885 24	
T. H. Pressnell, receiver of public moneys, Duluth, Minn	1,105 05	
H. R. Pease, receiver of public moneys, Watertown, Dak	116,262 00	
S. Parker, receiver of public moneys, Niobrara, Nebr	8,795 72	
C. D. Peck, receiver of public moneys, Lake City, Colo	122 00	
G. Ritchey, receiver of public moneys, Booneville, Mo	155 21	
J. F. Rollins, receiver of public moneys, Gainesville, Fla	24,795 23	
A. Reed, receiver of public moneys, Walla Walla, Wash	12,893 68	
H. D. Root, receiver of public moneys, Lincoln, Nebr	1,769 14	
V. Randa, receiver of public moneys, Niobrara, Nebr	17,938 76	
R. G. Stuart, receiver of public moneys, Olympia, Wash	28,045 73	
P. J. Strobach, receiver of public moneys, Montgomery, Ala	13,598 54	
H. W. Stone, receiver of public moneys, Benson, Minn	6,737 10	
P. C. Slettin, receiver of public moneys, Crookston, Minn	30,191 46	
E. L. Salisbury, receiver of public moneys, Leadville, Col	1,400 00	
C. H. Smith, receiver of public moneys, Worthington, Minn	5,707 39	
T. J. Sherwood, receiver of public moneys, Marysville, Cal	815 30	
S. W. Sherfey, receiver of public moneys, LaMesilla, N. Mex	8,929 56	
E. B. Sanders, receiver of public moneys, Wausau, Wis	1,343 40	
W. H. Somers, receiver of public moneys, Beatrice, Nebr	1,664 00	
W. W. Spalding, receiver of public moneys, Duluth, Minn	3,370 57	
S. T. Thomson, receiver of public moneys, Denver, Colo	13,772 08	
J. Taffe, receiver of public moneys, North Platte, Nebr	22,886 64	
C. N. Thomberry, receiver of public moneys, The Dalles, Oreg	14,618 85	
W. H. Tancré, receiver of public moneys, Huntsville, Ala	13,755 30	
A. A. Tufts, receiver of public moneys, Camden, Ark	8,830 46	
Carried forward	1,386,661 92	368,305,370 60

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM REGISTERS AND RECEIVERS' FEES—Continued.

Brought forward	$1,386,661 92	$368,305,370 60
J. Ulrich, receiver of public moneys, La Crosse, Wis	1,557 32	
S. C. Wright, receiver of public moneys, Carson, Nev	1,138 00	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich	5,851 35	
H. M. Waters, receiver of public moneys, Independence, Kans	2,571 34	
I. H. Wing, receiver of public moneys, Bayfield, Wis	5,010 32	
J. W. Watts, receiver of public moneys, Oregon City, Oreg	9,226 22	
W. C. Willetts, receiver of public moneys, Denver, Colo	2,789 88	
J. L. Wilson, receiver of public moneys, Colfax, Wash	27,678 77	
H. A. Wilson, receiver of public moneys, Montgomery, Ala	1,552 19	
G. W. Watson, receiver of public moneys, Topeka, Kans	1,035 54	
Z. L. Wise, receiver of public moneys, Dardanelle, Ark	7,082 19	
L. G. Wilcox, receiver of public moneys, Detroit, Mich	547 22	
F. G. Ward, receiver of public moneys, Susanville, Cal	2,035 00	
		1,454,737 26

FROM MARINE HOSPITAL TAX.

J. A. P. Allen, collector, New Bedford, Mass	1,147 44	
W. L. Ashmore, collector, Burlington, N. J	577 86	
R. Armstrong, collector, Dubuque, Iowa	1,016 04	
I. S. Adams, collector, Great Egg Harbor, N. J	1,264 40	
F. J. Babson, collector, Gloucester, Mass	707 77	
A. H. Beach, collector, Wheeling, W. Va	4,525 79	
J. W. Burke, collector, Mobile, Ala	3,712 47	
W. W. Bowers, collector, San Diego, Cal	702 06	
A. S. Badger, collector, New Orleans, La	15,118 17	
A. J. Beers, collector, New Haven, Conn	3,688 84	
J. Brady, jr., collector, Fall River, Mass	1,819 63	
D. V. Bell, collector, Detroit, Mich	7,342 08	
W. A. Baldwin, collector, Newark, N. J	1,139 19	
M. R. Barr, collector, Erie, Pa	1,752 87	
G. E. Bowden, collector, Norfolk, Va	6,293 48	
A. W. Bash, collector, Puget Sound, Wash	6,274 29	
J. D. Bowie, collector, Petersburg, Va	34 90	
W. F. Brown, acting collector, Perth Amboy, N. J	1,091 94	
J. Bookwalter, collector, Minnesota, Minn	318 42	
E. A. Bragdon, collector, York, Me	14 60	
M. D. Ball, collector, Alaska, Alaska	179 03	
J. R. Brierly, special agent, Wilmington, Cal	296 79	
C. Borner, collector, Galena, Ill	535 74	
J. B. Battelle, collector, Miami, Ohio	562 26	
J. Campbell, collector, Omaha, Nebr	811 03	
B. C. Cook, collector, Richmond, Va	1,263 08	
D. G. Carr, collector, Petersburg, Va	144 42	
T. F. Cassells, collector, Memphis, Tenn	437 52	
J. H. Cozzens, collector, Newport, R. I	871 83	
R. C. Crowell, collector, Kansas City, Mo	83 40	
J. Collins, collector, Bristol, R. I	200 54	
H. De B. Clay, collector, Yorktown, Va	162 90	
W. H. Daniels, collector, Oswegatchie, N. Y	328 60	
A. C. Davis, collector, Beaufort, S. C	536 54	
S. H. Doten, collector, Plymouth, Mass	160 34	
J. F. Dravo, collector, Pittsburgh, Pa	6,953 92	
D. F. Davis, collector, Bangor, Me	673 52	
F. N. Dow, collector, Portland, Me	1,805 51	
S. Dodge, collector, Marblehead, Mass	151 10	
J. H Elmer, collector, Bridgeton, N. J	2,977 59	
J. F. Evans, special agent, Wilmington, Cal	86 83	
M. A. Edgar, collector, Perth Amboy, N. J	1,511 51	
George Frazee, collector, Burlington, N. J	949 42	
George Fisher, collector, Cairo, Ill	1,316 85	
H. P. Farrow, collector, Brunswick, Ga	1,013 92	
J. K. Faulkner, collector, Louisville, Ky	2,188 17	
J. W. Fuller, collector, Miami, Ohio	255 91	
W. R. Finch, collector, La Crosse, Wis	2,042 03	
B. Flagler, collector, Niagara, N. Y	148 94	
J. H. Grey, collector, Alexandria, Va	941 80	
F. B. Goss, collector, Barnstable, Mass	1,868 49	
C. A. Gould, collector, Buffalo, N. Y	5,088 50	
J. L. Gasten, collector, Chattanooga, Tenn	590 49	
J. Gilchrist, collector, Wheeling, W. Va	189 38	
E. Higgins, collector, Saint John's, Fla	2,307 63	
S. S. Hodson, collector, Eastern Maryland	5,298 50	
T. A. Henry, collector, Pamlico, N. C	1,306 95	
G. Holmes, collector, Beaufort, S. C	434 62	
J. W. Howell, collector, Fernandina, Fla	420 86	
J. Hirst, collector, Saint Mark's, Fla	789 25	
C. H. Houghton, collector, Perth Amboy, N. Y	1,758 52	
J. F. Hartranft, collector, Philadelphia, Pa	18,995 99	
J. D. Hopkins, collector, Frenchman's Bay, Me	1,316 83	
W. M. Haycock, collector, Passamaquoddy, Me	2,480 54	
Carried forward	130,979 83	369,760,107 86

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MARINE HOSPITAL TAX—Continued.

Brought forward	$130,979 83	$369,760,107 86
W. Hartsuff, collector, Huron, Mich	3,419 03	
J. L. Haynes, collector, Brazos, Tex	143 59	
W. G. Henderson, collector, Pearl River, Miss	2,120 04	
I. Hacker, collector, Southern Oregon	276 57	
J. S. Hanover, collector, Fairfield, Conn	1,774 65	
W. H. Huse, collector, Newburyport, Mass	257 55	
A. F. Howard, collector, Portsmouth, N. H	463 14	
G. W. Howe, collector, Cuyahoga, Ohio	4,477 50	
C. Harris, collector, Providence, R. I	2,567 14	
A. W. Hall, collector, Milwaukee, Wis	6,043 18	
H. F. Heriot, collector, Georgetown, S. C	651 92	
W. P. Hiller, collector, Nantucket, Mass	158 23	
F. C. Humphreys, collector, Pensacola, Fla	83 62	
E. Hopkins, collector, Saint John's Fla	651 69	
T. Ireland, collector, Annapolis, Md	1,078 76	
H. L. Jones, collector, Oswegatchie, N. Y	37 18	
J. R. Jolley, collector, Teche, La	1,743 91	
T. F. Johnston, collector, Savannah, Ga	2,643 23	
J. C. Jewell, collector, Evansville, Ind	2,725 97	
T. B. Johnston, collector, Charleston, S. C	3,662 47	
J. W. Johnston, collector, Yorktown, Va	761 28	
S. M. Johnson, collector, Corpus Christi, Tex	333 96	
G. A. Johnson, collector, San Diego, Cal	164 83	
H. A. Kennedy, collector, Waldoborough, Me	2,381 23	
J. M. Kercheval, collector, Nashville, Tenn	204 40	
P. P. Kidder, collector, Dunkirk, N. Y	16 48	
George Leavett, collector, Machias, Me	912 08	
W. Lowen, collector, Sag Harbor, N. Y	928 08	
D. E. Lyon, collector, Dubuque, Iowa	190 75	
J. J. Lamoree, collector, Oswego, N. Y	995 97	
H. Lawson, collector, Eastern Maryland	1,065 43	
J. A. Lubey, collector, Albany, N. Y	2,636 25	
I. Lord, collector, Saco, Me	122 62	
E. T. Moore, collector, Patchogue, N. Y	597 86	
S. Moffett, collector, Champlain, N. Y	288 21	
G. W. Mathis, collector, Little Egg Harbor, N. J	690 28	
W. C. Marshall, collector, Belfast, Me	1,289 61	
D. W. McClung, collector, Cincinnati, Ohio	9,215 39	
L. M. Morrill, collector, Portland, Me	2,107 00	
C. B. Marchant, collector, Edgartown, Mass	375 40	
D. McLaughlin, collector, Michigan, Mich	4,471 24	
J. D. Merriman, collector, Oregon, Oreg	1,619 35	
A. G. Malloy, collector, Galveston, Tex	3,082 80	
E. McMurtrie, collector, Minnesota, Minn	1,564 82	
J. B. Mitchell, collector, Yorktown, Va	319 74	
W. G. Morris, collector, Alaska, Alaska	293 07	
A. J. Murat, collector, Apalachicola, Fla	85 88	
A. Newburger, collector, Natchez, Miss	129 60	
C. H. Odell, collector, Salem, Mass	509 26	
C. Y. Osburn, collector, Superior, Mich	974 17	
E. J. Pennypacker, collector, Wilmington, N. C	1,691 58	
W. H. Pratt, collector, Humboldt, Cal	50 10	
A. Putnam, collector, Middletown, Conn	1,618 01	
J. L. Pearce, collector, Machias, Me	357 81	
N. Plato, collector, Corpus Christi, Tex	229 40	
S. H. Ritch, collector, Port Jefferson, N. Y	815 05	
W. H. Robertson, collector, New York, N. Y	70,079 92	
C. Rude, collector, Sandusky, Ohio	1,271 25	
C. E. Robinson, collector, Albemarle, N. C	959 08	
W. H. Sargent, collector, Castine, Me	1,135 84	
J. W. Sargent, collector, Kennebunk, Me	72 00	
G. B. Sawyer, collector, Wiscasset, Me	467 35	
V. Smith, collector, Duluth, Minn	212 86	
J. Spalding, collector, Chicago, Ill	7,595 31	
J. W. Short, collector, Vicksburg, Miss	1,650 67	
E. L. Sullivan, collector, San Francisco, Cal	30,682 44	
J. S. Smith, collector, Bangor, Me	878 59	
J. P. Sanborn, collector, Huron, Mich	1,711 62	
W. J. Smith, collector, Memphis, Tenn	5,342 66	
J. Shepard, collector, St. Mary's, Ga	70 43	
S. M. Sawyer, collector, Apalachicola, Fla	1,044 45	
W. T. Simpson, collector, Genesee, N. Y	174 08	
W. N. S. Sanders, collector, Albany, N. Y	2,317 06	
G. St. Gem, collector, St. Louis, Mo	1,890 95	
G. Stiles, collector, Vicksburg, Miss	952 58	
F. N. Shurtliff, collector, Willamette, N. Y	5,050 51	
J. W. Tarble, collector, Pensacola, Fla	2,110 54	
J. A. Tibbetts, collector, New London, Conn	2,090 45	
L. Thompson, collector, Delaware, Del	2,946 52	
George Toy, collector, Cherrystone, Va	2,278 37	
H. N. Trumbull, collector, Stonington, Conn	1,307 50	
Carried forward	353,341 22	369,760,107 86

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MARINE HOSPITAL TAX—Continued.

Brought forward	$353,341 22	$369,760,107 86
B. Upton, jr., collector, Tappahannock, Va	1,068 61	
C. Von Cleve, collector, Yaquina, Oreg	9 60	
F. A. Vaughan, collector, Saluria, Tex	273 54	
J. H. Wilson, collector, Georgetown, D. C	1,941 66	
E. H. Webster, collector, Baltimore, Md	24,600 94	
G. W. Warren, collector, Cape Vincent, N. Y	294 55	
R. Worthington, collector, Boston, Mass	17,407 16	
J. W. Wakefield, collector, Bath, Me	2,309 98	
C. M. Whitney, collector, St. Louis, Mo	9,690 83	
A. Woolf, collector, Nashville, Tenn	835 33	
W. Wells, collector, Vermont, Vt	277 74	
F. N. Wicker, collector, Key West, Fla	3,323 30	
F. E. Witsell, collector, Saint Augustine, Fla	43 79	
J. A. Watson, collector, Humboldt, Cal	321 66	
D. Wann, collector, Galena, Ill	57 02	
C. B. Watson, collector, Southern Oregon	148 87	
		415,945 80

FROM LABOR, DRAYAGE, AND STORAGE.

A. S. Badger, collector, New Orleans, La	738 33	
J. W. Burke, collector, Mobile, Ala	178 20	
D. V. Bell, collector, Detroit, Mich	1,095 00	
J. Bookwalter, collector, Minnesota, Minn	25 50	
W. H. Daniels, collector, Oswegatchie, N. Y	36 00	
J. F. Dravo, collector, Pittsburgh, Pa	546 35	
F. N. Dow, collector, Portland, Me	1,457 07	
J. K. Faulkner, collector, Louisville, Ky	338 32	
C. A. Gould, collector, Buffalo, N. Y	165 30	
J. L. Haynes, collector, Brazos, Tex	3,379 65	
J. F. Hartranft, collector, Philadelphia, Pa	4,963 43	
G. W. Howe, collector, Cuyahoga, Ohio	549 60	
C. Harris, collector, Providence, R. I	761 18	
S. M. Johnson, collector, Corpus Christi, Tex	2,320 15	
T. B. Johnston, collector, Charleston, S. C	225 01	
H. L. Jones, collector, Oswegatchie, N. Y	36 00	
T. F. Johnson, collector, Savannah, Ga	46 35	
J. M. Kercheval, collector, Nashville, Tenn	27 44	
J. J. Lamoree, collector, Oswego, N. Y	3,143 50	
D. W. McClung, collector, Cincinnati, Ohio	3,248 49	
L. M. Morrill, collector, Portland, Me	1,718 94	
E. McMurtrie, collector, Minnesota, Minn	112 70	
A. G. Malloy, collector, Galveston, Tex	4,498 01	
C. H. Odell, collector, Salem, Mass	83 90	
E. J. Pennypacker, collector, Wilmington, N. C	190 49	
A. Putnam, collector, Middletown, Conn	463 00	
W. H. Robertson, collector, New York, N. Y	22,643 30	
G. B. Sawyer, collector, Wiscasset, Me	68 04	
G. St. Gem, collector, St. Louis, Mo	110 00	
E. L. Sullivan, collector, San Francisco, Cal	1,232 34	
V. Smith, collector, Duluth, Minn	596 50	
L. Thompson, collector, Delaware, Del	4 50	
R. Worthington, collector, Boston, Mass	19,652 26	
E. H. Webster, collector, Baltimore, Md	3,570 34	
J. H. Wilson, collector, Georgetown, D. C	85 56	
C. M. Whitney, collector, St. Louis, Mo	300 00	
J. W. Wakefield, collector, Bath, Me	231 00	
		73,841 75

FROM SERVICES OF OFFICERS.

J. A. P Allen, collector, New Bedford, Mass	24 00	
W. W. Bowers, collector, San Diego, Cal	552 00	
A. S. Badger, collector, New Orleans, La	7,464 31	
J. Bookwalter, collector, Minnesota, Minn	180 00	
F. J. Babson, collector, Gloucester, Mass	864 00	
D. V. Bell, collector, Detroit, Mich	2,613 52	
J. R. Brierly, special agent, Wimington, Cal	33 00	
M. R. Barr, collector, Erie, Pa	26 00	
A. A. Burleigh, collector, Aroostook, Me	60	
A. J. Beers, collector, New Haven, Conn	342 26	
G. E. Bowden, collector, Norfolk, Va	155 00	
J. W. Burke, collector, Mobile, Ala	417 00	
W. F. Brown, acting collector, Perth Amboy, N. J	358 00	
A. C. Davis, collector, Beaufort, N. C	6 00	
W. H. Daniels, collector, Oswegatchie, N. Y	640 66	
F. N. Dow, collector, Portland, Me	1,200 08	
J. F. Evans, special agent, Wilmington, Cal	141 00	
M. A. Edgar, collector, Perth Amboy, N. J	150 00	
B. Flagler, collector, Niagara, N. Y	6,171 03	
C. A. Gould, collector, Buffalo, N. Y	6,459 83	
F. B. Goss, collector, Barnstable, Mass	350 00	
J. F. Hartranft, collector, Philadelphia, Pa	11,415 48	
Carried forward	39,563 77	370,254 895 41

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SERVICES OF OFFICERS—Continued.

Brought forward	$39,563 77	$370,254,895 41
C. H. Houghton, collector, Perth Amboy, N. J	284 00	
J. D. Hopkins, collector, Frenchman's Bay, Me	498 70	
C. Harris, collector, Providence, R. I	814 00	
W. Hartsuff, collector, Huron, Mich	1,458 50	
J. L. Haynes, collector, Brazos, Tex	91 00	
W. H. Huse, collector, Newburyport, Mass	6 00	
J. F. Johnston, collector, Savannah, Ga	161 00	
S. M. Johnson, collector, Corpus Christi, Tex	214 50	
H. L. Jones, collector, Oswegatchie, N. Y	630 64	
T. B. Johnston, collector, Charleston, S. C	90 00	
G. A. Johnson, collector, San Diego, Cal	759 00	
P. P. Kidder, collector, Dunkirk, N. Y	1,206 00	
L. M. Morrill, collector, Portland, Me	1,140 40	
W. C. Marshall, collector, Belfast, Me	200 00	
E. McMurtrie, collector, Minnesota, Minn	9,287 50	
J. D. Merryman, collector, Oregon City, Oreg	211 00	
A. G. Malloy, collector, Galveston, Tex	1,875 16	
S. Moffett, collector, Champlain, N. Y	84 70	
C. H. Odell, collector, Salem, Mass	53 10	
N. Plato, collector, Corpus Christi, Tex	2,124 50	
E. J. Pennypacker, collector, Wilmington, N. C	3 00	
W. H. Robertson, collector, New York, N. Y	128,081 00	
J. P. Sanborn, collector, Huron, Mich	4,384 00	
G. B. Sawyer, collector, Wiscasset, Me	72 00	
V. Smith, collector, Duluth, Minn	691 98	
J. Spalding, collector, Chicago, Ill	3,597 16	
E. L. Sullivan, collector, San Francisco, Cal	24,142 73	
W. H. Sargent, collector, Castine, Me	30 00	
J. A. Tibbetts, collector, New London, Conn	59 00	
L. Thompson, collector, Delaware, Del	5 00	
F. A. Vaughan, collector, Saluria, Tex	207 00	
W. Wells, collector, Vermont, Vt	4,944 61	
E. H. Webster, collector, Baltimore, Md	17,637 50	
R. Worthington, collector, Boston, Mass	33,902 70	
F. N. Wicker, collector, Key West, Fla	1,553 00	
		280,064 15

FROM WEIGHING FEES.

A. S. Badger, collector, New Orleans, La	1,247 01	
J. W. Burke, collector, Mobile, Ala	5 75	
F. J. Babson, collector, Gloucester, Mass	404 24	
A. J. Beers, collector, New Haven, Conn	35 23	
H. DeB. Clay, collector, Yorktown, Va	160 40	
J. F. Dravo, collector, Pittsburgh, Pa	23 02	
F. N. Dow, collector, Portland, Me	69 30	
C. A. Gould, collector, Buffalo, N. Y	20 10	
J. F. Hartranft, collector, Philadelphia, Pa	1,251 99	
J. L. Haynes, collector, Brazos, Tex	79 45	
C. Harris, collector, Providence, R. I	5 78	
T. B. Johnston, collector, Charleston, S. C	118 09	
A. G. Malloy, collector, Galveston, Tex	105 75	
L. M. Morrill, collector, Portland, Me	1 40	
N. Plato, collector, Corpus Christi, Tex	375 98	
W. H. Robertson, collector, New York, N. Y	29,454 29	
E. L. Sullivan, collector, San Francisco, Cal	2,301 09	
J. Spalding, collector, Chicago, Ill	91 09	
S. M. Sawyer, collector, Apalachicola, Fla	6 00	
F. A. Vaughan, collector, Saluria, Tex	36	
E. H. Webster, collector, Baltimore, Md	143 16	
R. Worthington, collector, Boston, Mass	8,437 94	
J. A. Watson, collector, Humboldt, Cal	16 50	
		44,353 69

FROM CUSTOMS OFFICERS' FEES.

W. W. Bowers, collector, San Diego, Cal	314 70	
A. S. Badger, collector, New Orleans, La	16,245 68	
J. R. Brierly, special agent, Wilmington, Cal	103 90	
F. N. Dow, collector, Portland, Me	7,094 38	
J. F. Evans, special agent, Wilmington, Cal	86 05	
W. K. Finch, collector, La Crosse, Wis	85 70	
J. F. Hartranft, collector, Philadelphia, Pa	29,430 78	
G. A. Johnson, collector, San Diego, Cal	165 23	
L. M. Morrill, collector, Portland, Me	10,397 61	
W. H. Pratt, collector, Humboldt, Cal	19 79	
W. H. Robertson, collector, New York, N. Y	301,868 47	
E. L. Sullivan, collector, San Francisco, Cal	35,234 89	
J. Spalding, collector, Chicago, Ill	7,138 20	
A. Tibbetts, collector, Paso del Norte, Tex	688 20	
E. H. Webster, collector, Baltimore, Md	22,089 15	
R. Worthington, collector, Boston, Mass	60,604 26	
J. A. Watson, collector, Humboldt, Cal	356 69	
		491,923 68
Carried forward		371,071,237 16

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS.

Brought forward		$371,071,237 16
J. W. Burke, collector, Mobile, Ala	150 00	
W. W. Bowers, collector, San Diego, Cal	24 74	
A. J. Beers, collector, New Haven, Conn	920 00	
D. V. Bell, collector, Detroit, Mich	1,197 45	
A. A. Burleigh, collector, Aroostook, Me	2,900 64	
A. S. Badger, collector, New Orleans, La	1,553 59	
J. Bookwalter, collector, Minnesota, Minn	2 00	
M. R. Barr, collector, Erie, Pa	2 12	
A. W. Bash, collector, Puget Sound, Wash	759 16	
M. D. Ball, collector, Alaska, Alaska	162 90	
A. W. Beard, late collector, Boston, Mass	17 75	
F. J. Babson, collector, Gloucester, Mass	459 61	
G. E. Bowden, collector, Norfolk, Va	630 15	
J. Brady, jr., collector, Fall River, Mass	7 13	
A. H. Beach, collector, Wheeling, W. Va	232 28	
J. H. Cozzens, collector, Newport, R. I	16 00	
T. F. Cassells, collector, Memphis, Tenn	25 00	
J. Campbell, collector, Omaha, Nebr	6 25	
D. G. Carr, collector, Petersburg, Va	20 00	
J. F. Dravo, collector, Pittsburgh, Pa	100 00	
W. H. Daniels, collector, Oswegatchie, N. Y	191 98	
D. F. Davis, collector, Bangor, Me	764 96	
F. N. Dow, collector, Portland, Me	2,803 00	
M. A. Edgar, collector, Perth Amboy, N. J	55 00	
J. K. Faulkner, collector, Louisville, Ky	349 94	
B. Flagler, collector, Niagara, N. Y	1,614 30	
G. Fisher, collector, Cairo, Ill	25 00	
H. P. Farrow, collector, Brunswick, Ga	104 00	
J. A. Gould, collector, Buffalo, N. Y	5 00	
J. L. Haynes, collector, Brazos, Tex	427 44	
W. G. Henderson, collector, Pearl River, Miss	97 50	
F. C. Humphreys, collector, Pensacola, Fla	305 47	
W. M. Haycock, collector, Passamaquoddy, Me	745 98	
W. H. Hunt, jr., collector, Montana and Idaho	361 16	
H. F. Heriot, collector, Georgetown, S. C	20 00	
J. F. Hartranft, collector, Philadelphia, Pa	1,294 73	
A. F. Howard, collector, Portsmouth, N. H	265 74	
G. W. Howe, collector, Cuyahoga, N. Y	89 20	
W. G. Harris, collector, Alaska, Alaska	110 05	
W. Hartsuff, collector, Huron, Mich	32 10	
J. Hirst, collector, Saint Marks, Fla	771 77	
J. D. Hopkins, collector, Frenchman's Bay, Me	178 10	
A. W. Hall, collector, Milwaukee, Wis	575 24	
T. A. Henry, collector, Pamlico, N. C	5 00	
G. Holmes, collector, Beaufort, S. C	20 00	
T. Ireland, collector, Annapolis, Md	30 00	
T. F. Johnson, collector, Savannah, Ga	45 78	
S. M. Johnson, collector, Corpus Christi, Tex	984 25	
T. B. Johnston, collector, Charleston, S. C	45 00	
H. L. Jones, collector, Oswegatchie, N. Y	2,234 80	
J. C. Jewell, collector, Evansville, Ind	10 00	
P. P. Kidder, collector, Dunkirk, N. Y	1 50	
H. A. Kennedy, collector, Waldoborough, Me	15 57	
G. Leavitt, collector, Machias, Me	70 66	
D. E. Lyon, collector, Dubuque, Iowa	96 00	
J. J. Lamoree, collector, Oswego, N. Y	27 00	
S. Moffett, collector, Champlain, N. Y	1,002 82	
L. M. Merrill, collector, Portland, Me	524 97	
D. McLaughlin, collector, Michigan Mich	50 00	
E. McMurtrie, collector, Minnesota, Minn	286 03	
J. D. Merryman, collector, Oregon City, Oreg	15,475 00	
G. W. Mathis, collector, Little Egg Harbor, N. J	11 49	
D. W. McClung, collector, Cincinnati, Ohio	417 44	
A. G. Malloy, collector, Galveston, Tex	122 43	
J. B. Mitchell, collector, Yorktown, Va	10 00	
C. Y. Osburn, collector, Superior, Mich	125 00	
C. H. Odell, collector, Salem, Mass	162 00	
E. J. Pennypacker, collector, Wilmington, N. C	35 00	
N. Plato, collector, Corpus Christi, Tex	90 43	
A. Putnam, collector, Middletown, Conn	20 00	
W. H. Robertson, collector, New York, N. Y	41,277 27	
J. Spalding, collector, Chicago, Ill	2,268 34	
E. L. Sullivan, collector, San Francisco, Cal	29,182 08	
J. Shepard, collector, Saint Mary's, Ga	268 96	
W. T. Simpson, collector, Genesee, N. Y	723 25	
W. N. S. Sanders, collector, Albany, N. Y	25 00	
J. P. Sanborn, collector, Huron, Mich	196 89	
F. N. Shurtliff, Willamette, Oreg	3,109 87	
V. Smith, collector, Duluth, Minn	20 00	
W. J. Smith, collector, Memphis, Tenn	165 00	
S. M. Sawyer, collector, Apalachicola, Fla	20 00	
Carried forward	119,549 26	371,071,237 16

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS—Continued.

Brought forward	$119,549 26	$371,071,237 16
A. Tibbetts, collector, Paso del Norte, Tex	2,156 36	
L. Thompson, collector, Delaware, Del	1,286 23	
J. M. Tarble, collector, Pensacola, Fla	157 50	
George Toy, collector, Cherrystone, Va	150 00	
F. A. Vaughan, collector, Saluria, Tex	452 10	
D. Wann, collector, Galena, Ill	6 50	
J. H. Wilson, collector, Georgetown, D. C	30 00	
C. M. Whitney, collector, Saint Louis, Mo	3,951 03	
W. Wells, collector, Vermont, Vt	2,733 79	
E. H. Webster, collector, Baltimore, Md	244 37	
R. Worthington, collector, Boston, Mass	1,687 66	
F. N. Wicker, collector, Key West, Fla	1,101 40	
J. W. Wakefield, collector, Bath, Me	704 93	
A. Woolf, collector, Nashville, Tenn	45 00	
G. W. Warren, collector, Cape Vincent, N. Y	334 61	
		134,590 74

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY.

H. E. Andrews, clerk, western Tennessee	90 00	
T. C Acton, assistant treasurer, New York, N. Y	36 85	
A. E. Buck, clerk, northern Georgia	703 92	
B. L. Benedict, clerk, eastern New York	31 00	
W. H. Bright, clerk, northern New York	30 00	
L. T. Baxter, clerk, middle Tennessee	1,315 66	
E. T. Bishop, clerk, Colorado	2,854 44	
S. A. Bayles, clerk, Dakota	541 00	
J. L. Beveridge, assistant treasurer, Chicago, Ill	9 56	
W. H. Bradley, clerk, northern Illinois	612 25	
D. Beall, clerk, Texas	1,527 04	
N. C. Butler, clerk, Indiana	623 90	
E. Bell, clerk, northern Ohio	1,443 60	
J. E. Blaine, collector internal revenue, ninth district Kentucky	60 25	
C. T. Barry, clerk, eastern Virginia	24 40	
J. W. Chew, clerk, Maryland	10 00	
M. B. Converse, clerk, southern Illinois	443 74	
Clerk United States courts, western district of Missouri	149 00	
F. Coste, marshal, eastern Missouri	579 75	
L. B. Crail, clerk, northern New York	167 98	
M. M. Drew, marshal, California	120 82	
A. H. Davis, clerk, Maine	20 00	
F. M. Darby, assistant treasurer United States	9 87	
D. J. Davisson, clerk, eastern Michigan	366 67	
J. M. Deane, clerk, southern New York	11,053 22	
J. W. Dimmick, clerk, middle Alabama	17 70	
L. B. Dilliker, clerk, West Virginia	2,181 88	
B. W. Etheridge, clerk, western Tennessee	119 00	
R. S. Foster, clerk, Indiana	60 63	
J. H. Finks, clerk, Texas	284 82	
E. D. Frank, clerk, Nebraska	33 43	
G. J. Foster, clerk, Dakota	1,005 00	
H. Fink, marshal, eastern Wisconsin	18 04	
C. J. Folger, Secretary of the Treasury	100 00	
R. L. Goodrich, clerk, eastern Arkansas	1,162 50	
T. Griffitt, clerk, southern New York	1 00	
R. Gerthy and Calvin Green	45 82	
W. J. Griffin, clerk, eastern North Carolina	118 90	
W. F. Goodspeed, marshal, northern Ohio	45 10	
W. C. Howard, clerk, southern Ohio	857 36	
A. R. Humes, clerk, eastern Tennessee	347 71	
H. M. Hinsdell, clerk, western Michigan	33 65	
C. E. Henry, marshal, District of Columbia	44 00	
C. H. Hill, clerk, Massachusetts	1,390 50	
M. Hopkins, clerk, Oregon	32 50	
S. Hoffman, clerk, California	1,617 37	
C. B. Hinsdell, clerk, western Michigan	200 09	
G. R. Hill, clerk, northern Mississippi	114 63	
F Hurst, late collector internal revenue, sixth Tennessee	50 35	
F. S. Hunt, late collector internal revenue, second Mississippi	534 40	
E. Kurtz, clerk, eastern Wisconsin	658 85	
H. C. King, clerk, southern Georgia	86 60	
I. N. Key, deputy clerk, Iowa	38 92	
J. N. Kerns, marshal, eastern Pennsylvania	1,055 12	
R. H. Lannon, clerk, Oregon	1,396 08	
C. S. Lincoln, clerk, eastern Pennsylvania	4,922 26	
E. A. Locke, clerk, southern Florida	73 43	
H. T. Lee, commissioner, California	300 00	
H. K. Love, clerk, southern Iowa	67 65	
W. Larkins, clerk, eastern North Carolina	50 36	
A. Y. Moore, clerk, West Virginia	592 35	
J. McGehee, clerk, southern Mississippi	331 00	
Carried forward	$42,813 92	$371,205,827 90

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY—Continued.

Brought forward	$42,813 92	$371,205,827 90
T. Muffley, clerk, Montana	288 20	
S. C. McCandless, clerk, western Pennsylvania	336 79	
O. McClendon, commissioner United States	8 35	
T. P. Marlin, clerk, eastern Texas	916 00	
E. E. Marvin, clerk, Connecticut	293 85	
T. Mead, clerk United States courts	350 00	
J. G. Nicolay, marshal Supreme Court	5 00	
R. G. O'Brien, clerk, Washington Territory	25 00	
W. P. Preble, clerk, Maine	450 00	
J. W. Payne, clerk, western North Carolina	40 70	
W. Robbins, clerk, northern New York	850 00	
N. J. Reddick, clerk, North Carolina	65 23	
J. E. Reed, clerk, western North Carolina	439 11	
J. C. Rives, clerk, eastern Texas	533 20	
L. Rowe, clerk, New Jersey	1,989 64	
Secretary of the Treasury	1,289 65	
Solicitor of the Treasury	652 80	
S. L. B. Sawyer, clerk, California	24 20	
B. B. Smalley, clerk, Vermont	993 76	
F. M. Stewart, clerk, western Wisconsin	653 45	
W. A. Spencer, clerk, Minnesota	670 00	
E. M. Seabrook, clerk, South Carolina	5 00	
L. Schmidt, clerk, western Missouri	433 31	
E. Tisdale, late collector internal revenue, third Louisiana	85 50	
W. B. Shews, clerk, Idaho	966 65	
N. W. Trimble, clerk, southern Alabama	145 55	
S. Wheeler, clerk, Arkansas	2,136 27	
C. W. Watkins, collector internal revenue, fourth Michigan	225 00	
S. L. Woodford, attorney, southern New York	111 93	
E. Worthing, receiver public moneys, Bloomington, Nebraska	223 95	
L. S. Williams, clerk, Arizona	50 00	
W. P. Ward, clerk, southern Georgia	30 45	
F. A. Woolfley, clerk, Louisiana	44 20	
Z. Wheeler, attorney, eastern Tennessee	11 70	
J. M. Wheaton, clerk, Louisiana	134 35	
I. J. Young, collector internal revenue, fourth North Carolina	151 27	
		58,443 98

FROM EMOLUMENT FEES—CUSTOMS.

A. J. Beers, collector, New Haven, Connecticut	3,332 99	
G. E. Bowden, collector, Norfolk, Va	42 02	
A. A. Burleigh, collector, Aroostook, Me	1,125 25	
W. W. Bowers, collector, San Diego, Cal	2,187 38	
J. W. Burke, collector, Mobile, Ala	2,865 49	
M. R. Barr, collector, Erie, Pa	100 25	
M. D. Ball, collector, Alaska, Alaska	409 18	
D. V. Bell, collector, Detroit, Mich	9,312 84	
F. J. Babson, collector, Gloucester, Mass	2,548 47	
J. T. Collins, collector, Brunswick, Ga	982 41	
W. P. Canaday, collector, Wilmington, N. C	992 08	
W. H. Daniels, collector, Oswegatchie, N. Y	3,280 77	
J. F. Dravo, collector, Pittsburgh, Pa	6,089 98	
A. C. Davis, collector, Beaufort, N. C	457 70	
J. W. Fuller, collector, Miami, Ohio	38 58	
D. G. Fort, collector, Oswego, N. Y	18,071 84	
H. P. Farrow, collector, Brunswick, Ga	127 94	
B. Flagler, collector, Niagara, N. Y	18,420 00	
C. A. Gould, collector, Buffalo, N. Y	33,058 33	
F. B. Goss, collector, Barnstable, Mass	376 50	
G. W. Howe, collector, Cuyahoga, Ohio	6,892 10	
A. W. Hall, collector, Milwaukee, Wis	7,678 10	
W. M. Haycock, collector, Passamaquoddy, Me	899 75	
F. C. Humphreys, collector, Pensacola, Fla	6,750 55	
J. L. Haynes, collector, Brazos, Tex	475 70	
C. H. Houghton, collector, Perth Amboy, N. J	938 21	
G. Holmes, collector, Beaufort, S. C	88 38	
J. M. Humphries, collector, Richmond, Va	1,214 72	
S. M. Johnson, collector, Corpus Christi, Tex	1,134 33	
T. F. Johnson, collector, Savannah, Ga	1,017 17	
H. L. Jones, collector, Oswegatchie, N. Y	3,123 36	
J. J. Lamoree, collector, Oswego, N. Y	10,888 80	
J. A. Luby, collector, Albany, N. Y	499 73	
D. McLaughlin, collector, Michigan, Mich	8,973 99	
S. Moffitt, collector, Champlain, N. Y	15,203 28	
E. McMurtrie, collector, Minnesota, Minn	10,996 90	
A. G. Malloy, collector, Galveston, Tex	2,578 85	
N. B. Nutt, collector, Passamaquoddy, Me	6,571 15	
C. Y. Osburn, collector, Superior, Mich	867 40	
J. G. Pool, collector, Miami Ohio	193 59	
N. Plato, collector, Corpus Christi, Tex	1,501 50	
Carried forward	192,307 56	371,264,271 88

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM EMOLUMENT FEES—CUSTOMS—Continued

Brought forward	$192,307 56	$371,264,271 88
E. J. Pennypacker, collector, Wilmington, N. C	1,560 63	
J. S. Smith, collector, Bangor, Me	2,456 22	
J. P. Sanborn, collector, Huron, Mich	43,160 81	
W. T. Simpson, collector, Genesee, N. Y	2,214 69	
W. N. S. Sanders, collector, Albany, N. Y	1,654 36	
F. N. Shurtliff, collector, Willamette, Oreg	8,906 09	
V. Smith, collector, Duluth, Minn	2,204 77	
G. Stiles, collector, Vicksburgh, Miss	31 15	
J. Spalding, collector, Chicago, Ill	46,535 14	
G. St. Gem, collector, Saint Louis, Mo	19,372 37	
C. Van Cleve, collector, Yaquina, Oreg	8 00	
W. Wells, collector, Vermont, Vt	80,022 45	
G. W. Warren, collector, Cape Vincent, N. Y	883 03	
F. N. Wicker, collector, Key West, Fla	2,786 13	
		404,103 40

FROM EMOLUMENT FEES—JUDICIARY.

R. P. Baker, marshal, northern Alabama	324 82	
S. Bell, clerk, eastern Pennsylvania	3,176 74	
N. C. Butler, clerk, Indiana	14 37	
J. E. Boyd, clerk, western North Carolina	82 01	
J. H. Clark, clerk, eastern Missouri	180 60	
J. M. Denel, clerk, southern New York	3,841 83	
J. Devonshire, clerk, eastern Alabama	2,269 99	
E. S. Dundy, jr., clerk, Nebraska	269 01	
H. C. Geisburg, clerk, western Missouri	17 75	
R. L. Goodrich, clerk, eastern Arkansas	663 69	
H. D. Gamble, clerk, western Pennsylvania	96 80	
C. E. Henry, late marshal District of Columbia	85 50	
A. R. Humes, clerk, eastern Tennessee	28 01	
E. S. Kearney, marshal, Oregon	1,961 37	
S. H. Lyman, clerk, southern New York	1,043 61	
C. S. Lincoln, clerk, eastern Pennsylvania	2,805 52	
J. B. Locke, attorney, northern Illinois	129 46	
C. D. McDougall, clerk, northern New York	1,639 61	
C. Mason, late clerk, northern New York	1,048 69	
H. E. Mann, clerk, Minnesota	27 50	
M. M. Price, clerk, eastern Missouri	1,436 30	
L. H. Roots, marshal, western Arkansas	3,710 68	
L. Schmidt, clerk, western Missouri	199 27	
L. S. B. Sawyer, clerk, California	138 76	
B. J. Spooner, late marshal, Indiana	1,230 84	
G. Turner, late marshal, southern Alabama	546 20	
J. Wharton, marshal, eastern Louisiana	280 47	
A. W. Waters, marshal, Oregon	1,610 22	
J. F. Watson, attorney, Oregon	492 07	
X. Wheeler, attorney, eastern Tennessee	660 34	
S. Wheeler, clerk, western Arkansas	436 33	
		30,448 36

FROM IMMIGRANT FUND.

J. A. P. Allen, collector, New Bedford, Mass	133 50	
D. V. Bell, collector, Detroit, Mich	330 00	
F. J. Babson, collector, Gloucester, Mass	42 00	
A. S. Badger, collector, New Orleans, La	855 00	
J. W. Burke, collector, Mobile, Ala	6 50	
A. J. Beers, collector, New Haven, Conn	6 00	
W. H. Daniels, collector, Oswegatchie, N. Y	26 00	
S. Dodge, collector, Marblehead, Mass	12 00	
F. N. Dow, collector, Portland, Me	545 50	
C. A. Gould, collector, Buffalo, N. Y	38 00	
J. F. Hartranft, collector, Philadelphia, Pa	10,538 50	
W. Hartsuff, collector, Huron, Mich	63 00	
J. S. Hanover, collector, Fairfield, Conn	7 00	
C. Harris, collector, Providence, R. I	2 00	
H. L. Jones, collector, Oswegatchie, N. Y	30 00	
T. B. Johnston, collector, Charleston, S. C	1 50	
T. F. Johnson, collector, Savannah, Ga	1 50	
J. J. Lamoree, collector, Oswego, N. Y	1 50	
L. M. Morrill, collector, Portland, Me	334 50	
C. B. Marchant, collector, Edgartown, Mass	5 50	
D. M. McLaughlin, collector, Michigan, Mich	49 00	
A. G. Malloy, collector, Galveston, Tex	761 00	
J. D. Merryman, collector, Oregon, Oreg	1 50	
C. H. Odell, Salem, Mass	5 50	
C. Y. Osburn, collector, Superior, Mich	156 50	
E. J. Pennypacker, collector, Wilmington, N. C	2 50	
N. Plato, collector, Corpus Christi, Tex	4 00	
W. F. Robertson, collector, New York, N. Y	178,462 50	
J. P. Sanborn, collector, Huron, Mich	558 50	
E. L. Sullivan, collector, San Francisco, Cal	767 50	
V. Smith, collector, Duluth, Minn	109 50	
Carried forward	193,857 50	371,698,823 64

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM IMMIGRANT FUND—Continued.

Brought forward	$193,857 50	$371,698,823 64
J. Spalding, collector, Chicago, Ill	22 00	
W. T. Simpson, collector, Genesee, N. Y	14 50	
J. M. Tarble, collector, Pensacola, Fla	6 00	
L. Thompson, collector, Delaware, Del	1 00	
R. Worthington, collector, Boston, Mass	20,452 00	
E. H. Webster, collector, Baltimore, Md	16,653 50	
F. N. Wicker, collector, Key West, Fla	440 50	
G. W. Warren, collector, Cape Vincent, N. Y	29 50	
		231,476 50

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY.

Treasury Department	36,736 96	
War Department:		
Quartermaster-General's Office	191,258 56	
Ordnance	1,330 91	
Medical	6,070 09	
Military Academy	443 75	
Signal Service	459 84	
Paymaster-General's Office	56 38	
Subsistence	41 27	
Adjutant-General's Office	78 86	
Military prison	8 95	
War Department—Civil	895 21	
Building State, War, and Navy Departments	748 11	
Engineer's Office	23,643 75	
Navy Department:		
Provisions and Clothing	5,424 77	
Equipment and Recruiting	308 91	
Construction and Repair	6 45	
Navy Department—Civil	129 15	
Marine	535 17	
Miscellaneous:		
Senate	10 08	
House of Representatives	1,195 44	
Supreme Court	115 31	
Public Printer	3,372 84	
Bureau of Ethnology	35 85	
Department of State	4,381 99	
Department of Agriculture	408 00	
Department of Justice	481 63	
Department of the Interior	6,876 79	
		285,055 02
Fees on letters patent		1,129,172 55
Tax on circulation of national banks		9,111,008 85
Moneys deposited for surveying public lands		1,221,611 76
Sales of ordnance material, War Department	88,253 83	
Sales of powder, &c., War Department	176 77	
Sales of small arms, Navy Department	3,516 00	
Sales of ordnance material, Navy Department	10 00	
		91,956 60
Depredations on public lands		31,875 00
Deductions on bullion deposits	41,858 95	
Profits on coinage	1,012,764 85	
Profits on coinage standard silver dollars	3,401,803 92	
Assays, &c., of ores	3,777 45	
		4,460,205 17
Union Pacific Railroad Company	59,645 19	
Sioux City and Pacific Railroad Company	26,076 82	
Central Branch Union Pacific Railroad Company	27,517 25	
Central Pacific Railroad Company	36,705 02	
Kansas Pacific Railroad Company	243,771 26	
Reimbursement of interest Union Pacific Railroad Company	420,110 08	
Sinking fund Union Pacific Railroad Company	451,090 17	
Reimbursement of interest Central Pacific Railroad Company	743,041 28	
Sinking fund Central Pacific Railroad Company	871,012 94	
		2,878,970 01
Interest, &c., on Indian trust fund stocks	21,215 34	
Indian trust fund	121,000 00	
Reimbursement to United States on account of appropriations to meet interest on non-paying Indian trust-fund stocks	17,467 57	
Reimbursement to United States on account of appropriations for right of way across Shoshone and Bannock Indian reservations, act of July 3, 1882	6,000 00	
Reimbursement to United States on account of appropriations for right of way across Crow Indian reservation, act July 10, 1882	25,000 00	
Proceeds of Cherokee Indian lands, act May 11, 1872	40,976 81	
Proceeds of Cherokee school lands	1,010 41	
Proceeds of Kansas Indian lands, act May 8, 1872	51,460 13	
Proceeds of Menomonee Indian lands, act April 25, 1876	7,005 69	
Proceeds of Otoe and Missouria Indian lands, act August 15, 1876	106,783 25	
Carried forward	397,919 20	391,140,155 10

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY—Continued.

Brought forward	397,919 20	391,140,155 10
Proceeds of Sac and Fox of Missouri Indian lands, act August 15, 1876	1,094 48	
Proceeds of Osage ceded lands, act August 11, 1876	2,739 98	
Proceeds of Pawnee Indian lands, act April 10, 1876	165,946 26	
Proceeds of Osage Indian lands, act July 15, 1870	200,922 39	
Proceeds of Absentee Shawnee Indian lands, act April 7, 1869	558 00	
Proceeds of Sioux Indian reservation in Minnesota and Dakota	22,450 06	
Proceeds of deferred payments sales of Indian lands	4,618 76	
Proceeds of Miami Indian lands, acts March 3, 1873, &c	13,539 39	
Proceeds of Delaware Indian lands	8 00	
		809,796 52
Revenues, District of Columbia:		
General fund	1,852,804 97	
Water fund	86,568 10	
Redemption tax-lien certificates	2,864 22	
Washington special tax fund	14,876 36	
Washington redemption fund	587 28	
Redemption assessment certificates	1,091 27	
Redemption Pennsylvania avenue certificates	12,146 27	
		1,970,938 47
Reimbursement by national banks redemption agency:		
Salaries office of Treasurer, 1882	17,540 00	
Salaries office of Treasurer, 1883	17,118 19	
Salaries office of Comptroller of Currency, 1882	4,205 00	
Salaries office of Comptroller of Currency, 1883	4,205 00	
Contingent expenses office of Treasurer	41,935 82	
		85,004 01
Reimbursement on account of salaries office of Internal Revenue		4,992 58
Mileage of examiners		2,358 70
Relief of sick, &c., seamen		2,049 55
Water and ground rent, Hot Springs, Ark		4,085 94
Hot Springs reservation lands		9,357 00
Trust fund, interest for support of free schools in South Carolina		1,905 74
Assessments on owners for deaths on shipboard		1,050 00
Tax on seal skins		317,295 25
New engine house for engine No. 5, Washington, D. C		2,000 00
Two or more police stations, Washington, D. C		2,975 84
Soldiers' Home Permanent Fund		65,623 54
Conscience fund		6,201 60
Passport fees		25,395 00
Copying fees General Land Office		7,514 75
Forfeitures by contractors		730 67
Unexpended receipts United States military telegraph lines		10,327 03
Proceeds of property devised by John Gardner		6,933 39
Miscellaneous items		6,247 42
Interest on debts due the United States		72,208 28
Rent of public buildings		15,177 80
Sale of property acquired under internal-revenue laws		3,751 00
Rent of property acquired under internal-revenue laws		318 60
Sale of products of sugar, &c		75 25
Direct tax		108,156 60
Interest on deposits with Seligman Bros		2,939 12
Premium on transfer and other drafts		2,818 03
Rebate of interest		1 25
Redemption of property under act June 8, 1872		49 65
Copyright fees		14,411 00
Coastwise, &c., intercourse fees		500 00
Proceeds Priz cases		240 81
Navy Pension Fund		332 51
Cost of printing records Supreme Court cases		13,700 71
Part of $47,097.65 stolen by Halleck		12,700 00
Reimbursement salaries storekeepers, &c		172 01
Donations to public debt		963,391 87
Sale of confiscated property		336 59
Final dividend on deposits		44,941 21
Interest on East Tennessee, Virginia and Georgia Railroad bonds		3,800 00
Interest on Nashville and Chattanooga Railroad bonds		20,000 00
Fees under national health laws		1,662 23
Proceeds Japanese Indemnity Fund		1,839,533 99
Proceeds property section 3749 Revised Statutes		302 09
Sale of old post-office property, New York		648,694 82
Judgment for money paid W. C. Griswold		13,173 40
Moneys received Government of Mexico		2,610 82
Final dividend on claim United States *vs.* First National Bank, New Orleans		16,926 79
Surplus indemnity fund		1,717 42
United States notes	$109,764,714 00	
Certificates of deposit	20,055,000 00	
Silver certificates	35,040,000 00	
Funded loan of 1907	120,850 00	
Loan of July 12, 1882	304,252,000 00	
Coin certificates	86,710,000 00	
		555,942,564 00
Total receipts		954,230,145 95

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, and of the APPROPRIATIONS, EXPENDITURES, and the AMOUNTS CARRIED to the SURPLUS FUND during the fiscal year ending June 30, 1883, together with the UNEXPENDED BALANCES on June 30, 1883, which are to be accounted for in the next annual statement.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
		Vol.	Page or section.							
TREASURY.										
Salaries and mileage of Senators	1883	22	219		$413,000 00		$413,000 00	$413,000 00		
Do	1882					$2,674 34	2,674 34			$2,674 34
Do	1881			$3,913 29			3,913 29		$3,913 29	
Salaries of officers and employés of Senate	1883	22	592, 219		227,975 75		227,975 75	223,845 97		4,129 78
Do	1882	22	270	3,351 68	1,180 85		4,532 53	1,180 85		3,351 68
Do	1881			1,937 48			1,937 48		1,937 48	
Do	1880	22	270		144 00		144 00	144 00		
Contingent expenses of Senate:										
Clerks to committees, and pages	1883	22	592, 220		32,347 50		32,347 50	29,152 10		3,195 40
Do	1882	22	269, 270		2,567 50	430 50	2,998 00	2,500 00		498 00
Do	1881			1,874 26			1,874 26		1,874 26	
Stationery and newspapers	1883	22	220		14,500 00		14,500 00	14,284 90		215 10
Horses and wagons	1883	22	220		3,500 00		3,500 00	3,500 00		
Fuel for heating-apparatus	1883	22	221		7,000 00		7,000 00	7,000 00		
Furniture and repairs	1883	22	592, 221		11,200 00		11,200 00	11,200 00		
Do	1882					05	05			05
Pay of folders	1883	22	221		9,175 00	460 00	9,635 00	8,594 65		1,040 35
Do	1882	22	269	90 00	158 00		248 00	158 00		90 00
Do	1881			577 87			577 87		577 87	
Materials for folding	1883	22	220		4,500 00		4,500 00	4,500 00		
Packing-boxes	1883	22	221		770 00		770 00	770 00		
Expenses of special and select committees	1883	22	221		40,000 00		40,000 00	16,000 00		24,000 00
Do	1882	22	269	22,655 85	336 00	2,047 08	25,038 93	407 00		24,631 93
Miscellaneous items	1883	22	592, 221		14,000 00		14,000 00	14,000 00		
Do	1882	22	269		24,000 00	1,825 10	25,825 10	24,013 26		1,811 84
Do	1881			1,990 83			1,990 83	30 75	1,960 08	
Salaries of Capitol police	1883	22	221		18,300 00		18,300 00	18,281 40		18 60
Do	1882			2 50			2 50			2 50
Capitol police, contingent fund	1883	22	221		50 00		50 00	24 00		26 00
Do	1882			30 00			30 00			30 00
Do	1881			34 50			34 50		34 50	
Uniform for Capitol police	1883	22	221		1,500 00	108 75	1,608 75	1,335 77		272 98
Reporting proceedings and debates of Senate	1883	22	221		25,000 00		25,000 00	25,000 00		
Expenses of preparing and compiling Congressional Directory	1883	22	221		1,200 00		1,200 00	1,200 00		
Carried forward				36,458 26	852,404 60	7,545 82	896,408 68	820,122 65	10,297 48	65,988 55

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				$36,458 26	$852,404 60	$7,545 82	$896,408 68	$820,122 65	$10,297 48	$65,988 55
Postage, Senate	1883	22	255		300 00		300 00	200 00		100 00
Investigation of epidemic diseases				14,687 75			14,687 75			14,687 75
Payment to clerks to Committee on Appropriations, Senate		22	270		416 66		416 66	416 66		
Payment to S. H Colbath, messenger, Senate		22	270		1,258 89	118 70	1,377 59	1,258 89		118 70
Payment to W. D. Blackford, assistant, document-room, Senate		22	270		445 27		445 27	445 27		
Payment to John H. Morgan, acting sergeant-at-arms, Senate		22	263		120 00		120 00	120 00		
Payment to Charles N. Richards, keeper of stationery, Senate		22	271		454 10		454 10	454 10		
Payment to Daniel O'Neill, watchman, Capitol police, Senate		22	270		112 50		112 50	112 50		
Payment to D. T. Murphy, official reporter, Senate		22	593, 284		2,000 00		2,000 00	2,000 00		
Payment to legal representatives of Hon. George S. Houston		22	337		5,860 60	5,860 60	11,721 20	5,860 60		5,860 60
Payment to estate of Hon. Ambrose E. Burnside		22	337		7,363 00		7,363 00	7,363 00		
Payment to William Lucas and Thomas S. Hickman		22	337		876 00		876 00	876 00		
Payment to widow of Hon. B. H. Hill		22	632		2,726 03		2,726 03	2,726 03		
Payment to Edward N. Atherton		22	592		720 00		720 00	720 00		
One month's compensation to certain employés of the Senate		22	394		6,315 00	180 00	6,495 00	6,495 00		
One month's extra pay to officers and employés of the Senate		22	632		26,317 52		26,317 52	26,317 52		
Salaries and mileage of Members and Delegates House of Representatives	1883	22	221		1,683,344 00		1,683,344 00	1,534,458 36		148,885 64
Do	1882	22	592, 271	68,409 53	20,019 10	458 50	88,887 13	80,501 96		8,385 17
Do	1881			15,037 82			15,037 82	4,226 00	10,811 82	
Salaries officers and employés House of Representatives	1883	22	640, 23, 592, 221		340,146 70		340,146 70	335,292 72		4,853 98
Do	1882	22	271	1,122 96	2,319 12		3,442 08	2,695 91		746 17
Do	1881			1,000 15			1,000 15		1,000 15	
Do	1880	22	271		1,007 00		1,007 00	1,007 00		
Do	1879*	22	271		1,996 03	2 30	1,998 33	1,996 03		2 30

Contingent expenses House of Representatives:										
Clerks to committees	1883	22	222		3,328 00		3,328 00	3,328 00		
Do	1882	22	222	3,646 00	966 00	5,714 00	10,326 00	4,386 00		5,940 00
Do	1881			905 46			905 46		905 46	
Pages	1883	22	223		1,298 00		1,298 00	1,298 00		
Do	1882					274 99	274 99			274 99
Do	1881			10 20			10 20		10 20	
Pay of folders	1882			36 01			36 01			36 01
Do	1881			5 15			5 15		5 15	
Materials for foldings	1883	22	223		16,000 00		16,000 00	16,000 00		
Do	1882					3 48	3 48			3 48
Do	1881			314 47			314 47		314 47	
Stationery and newspapers	1883	22	223		43,750 00	221 28	43,971 28	43,749 50		221 78
Do	1882	22	271	166 26	4,500 00	1,701 54	6,367 80	5,636 24		731 56
Do	1881			1,561 40			1,561 40		1,561 40	
Fuel for heating apparatus	1883	22	223		7,000 00		7,000 00	7,000 00		
Do	1882					571 32	571 32			571 32
Do	1881			47 74			47 74		47 74	
Furniture and repairs	1883	22	223		10,000 00		10,000 00	10,000 00		
Do	1882	22	271	45 72	4,000 00	1,270 18	5,315 90	4,000 00		1,315 90
Do	1881			279 80			279 80		279 80	
Horses and wagons	1883	22	223		420 00		420 00	420 00		
Packing-boxes	1883	22	223		2,700 00		2,700 00	2,700 00		
Cartage	1883	22	223		600 00		600 00	600 00		
Do	1881			1 75			1 75		1 75	
Miscellaneous items	1883	22	587, 223		57,000 00		57,000 00	57,000 00		
Do	1882	22	271		20,000 00	6,856 32	26,856 32	20,091 43		6,764 89
Do	1881			6,848 36			6,848 36		6,848 36	
Salaries of Capitol police	1883	22	221		18,300 00		18,300 00	18,281 83		18 17
Do	1882			22			22			22
Do	1881			03			03		03	
Capitol police, contingent fund	1883	22	221		50 00		50 00	50 00		
Do	1882			50 00			50 00		50 00	
Do	1881			50 00			50 00			50 00
Uniforms for Capitol police	1883	22	223		1,500 00		1,500 00	1,500 00		
One month's extra pay to Capitol police	1883	22	644		2,958 19		2,958 19	2,958 19		
Postage House of Representatives	1883	22	223		550 00		550 00	550 00		
Investigation of epidemic diseases, House of Representatives				17,006 93			17,006 93			17,006 93
Payment to legal representatives of Hon. Fernando Wood, House of Representatives		22	271		6,138 89		6,138 89	6,138 89		
Payment to Henry H. Smith, journal clerk, House of Representatives		22	593, 272		1,000 00		1,000 00	1,000 00		
Payment to J. S. Jones, messenger, House of Representatives		22	272		408 33		408 33	408 33		
Payment to F. L. Donnelly, page, House of Representatives		22	272		92 50		92 50	92 50		
Carried forward				167,691 97	3,159,082 03	30,779 03	3,357,553 03	3,042,855 11	32,133 81	282,564 11

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				$167,691 97	$3,159,082 03	$30,779 03	$3,357,553 03	$3,042,855 11	$32,133 81	$282,564 11
Payment to Ed. F. Riggs, assistant clerk, House of Representatives		22	271		268 80		268 80	268 80		
Payment to J. J. McElhone, official reporter, House of Representatives		22	284		1,000 00		1,000 00	1,000 00		
Payment for contesting seats in Congress		22	592, 272, 339		74,782 33		74,782 33	74,782 33		
Payment to James L. Andem, for reporting testimony, House of Representatives		22	338		598 00		598 00	598 00		
Payment to widow and children of Hon. M. P. O'Connor		22	338		4,637 13		4,637 13	4,637 13		
Payment to widow of Hon. J. W. Shackelford		22	632		730 29		730 29			730 29
Payment to widow of Hon. M. F. Conway		22	338		500 00		500 00	500 00		
Payment to widow and children of Hon. Evarts W. Farr		22	338		6,000 00		6,000 00	6,000 00		
Payment to widow and children of Hon. R. M. A. Hawk		22	338		3,925 60		3,925 60	3,925 60		
Payment to William T. Dove, carpenter, House of Representatives		22	338		1,000 00		1,000 00	1,000 00		
Payment to John A. Travis, disabled soldier, House of Representatives		22	338		108 00		108 00	108 00		
Payment to James C. Courts, assistant committee clerk, House of Representatives		22	632, 339		1,400 00		1,400 00	1,400 00		
Payment to W. H. Smith, assistant in library, House of Representatives		22	339		752 08		752 08	752 08		
Payment to J. J. G. Ball, disabled soldier, House of Representatives		22	339		108 00		108 00	108 00		
Payment to George Q. Cannon, Delegate to Forty-seventh Congress		22	339, 340		2,948 85		2,948 85	2,948 85		
One month's extra pay to officers and employés, House of Representatives		22	632		74,361 21	108 33	74,469 54	74,361 21		108 33
Payment to Hon. Jesse J. Yeates		22	592		245 00		245 00	245 00		
Payment to widow of Hon. Godlove S. Orth		22	632		1,434 33		1,434 33	1,434 33		
Payment to Hon. Horatio Bisbee, jr		22	592		525 00		525 00	525 00		
Payment to Hon. John C. Cook		22	592		250 00		250 00	250 00		
Payment to representatives of Hon. J. T. Updegraff		22	592		1,032 74		1,032 74	1,032 74		
Payment to sister of Hon. W. M. Lowe		22	632		2,083 33		2,083 33	2,083 33		
Payment to widow of Hon. James Q. Smith		22	632		6,425 18		6,425 18	6,425 18		

Payment to Frank Galt, assistant to journal clerk, House of Representatives		22	593		78 00		78 00	78 00		
Payment to J. S. Kenyon, acting reading clerk, House of Representatives		22	593		208 33		208 33	208 33		
Payment to E. L. Brown, enrolling clerk, House of Representatives		22	593		240 00		240 00	240 00		
Payment to J. G. Doran, late index clerk, House of Representatives		22	593		812 25		812 25	812 25		
Payment to W. B. Green, committee clerk, House of Representatives		22	594		180 00		180 00	180 00		
Payment to J. B. Holloway, assistant committee clerk, House of Representatives		22	593		400 00		400 00	400 00		
Payment to J. R. Christy, messenger, House of Representatives		22	633		200 00		200 00	200 00		
Payment to R. R. Ripley, assistant committee clerk, House of Representatives		22	593		400 00		400 00	400 00		
Payment to H. A. Dawson, messenger, House of Representatives		22	593		35 48		35 48	35 48		
Payment to W. W. Lester, messenger, House of Representatives		22	593		100 00		100 00	100 00		
Payment for H. G. Hayes, reporting testimony, House of Representatives		22	593		162 00		162 00	162 00		
Payment of R. J. Stephens, House of Representatives		22	593		60 00		60 00	60 00		
Payment to Charles Carter, House of Representatives		22	594		60 00		60 00	60 00		
Payment to W. H. Barbour, House of Representatives		22	593		320 00		320 00	320 00		
Payment to H. H. Neal, House of Representatives		22	593		329 34		329 34	329 34		
Payment to W. F. Kellogg, House of Representatives		22	593		284 17		284 17	284 17		
Payment to P. V. Degraw, House of Representatives		22	593		48 00		48 00	48 00		
Payment to F. A. Baird, House of Representatives		22	593		350 00		350 00	350 00		
Payment to L. B. Cook, House of Representatives		22	593		300 00		300 00	300 00		
Payment to W. Mallony, House of Representatives		22	593		232 00		232 00	232 00		
Payment to F. W. Steigleman, House of Representatives		22	633		200 00		200 00	200 00		
Digest of contested election cases		22	594		1,000 00		1,000 00			1,000 00
Salaries office of Public Printer	1883	22	224		13,961 64		13,961 64	13,961 64		
Contingent expenses office of Public Printer	1883	22	224		2,500 00		2,500 00	2,300 00		200 00
Do	1882			92 74			92 74	69 29		23 45
Public printing and binding	1883	22	588, 334		2,397,650 00	164,306 83	2,561,956 83	2,329,751 34		232,205 49
Do	1882	22	387	208,807 64	23,579 70	47,491 58	279,878 92	209,941 46		69,937 46
Do	1881			23,437 93			23,437 93	14,000 00	9,437 93	
Do	1878			354 85			354 85	335 52		19 33
Carried forward				400,385 13	5,787,888 81	242,685 77	6,430,959 71	5,802,599 51	41,571 74	586,788 46

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				$400,385 13	$5,787,888 81	$242,685 77	$6,430,959 71	$5,802,599 51	$41,571 74	$586,788 46
Publication of the Tenth Census reports		22	344		678,624 61		678,624 61	137,176 10		541,448 51
Printing Annual Report (1883) of Commissioner of Agriculture		22	641		220,000 00		220,000 00			220,000 00
Printing Annual Report (1881) of Commissioner of Agriculture		22	395		219,161 54		219,161 54	151,405 07		67,756 47
Printing Report of Committee on Transportation Routes to the Seaboard				1,120 78			1,120 78			1,120 78
Telephonic connection between the Capitol and Government Printing Office	1881			31 25			31 25		31 25	
Removal and storage of certain material, Government Printing Office		22	637		5,000 00		5,000 00	1,000 00		4,000 00
Printing and binding third volume of Catalogue of Library of Surgeon-General's Office				10,000 00			10,000 00	8,414 50		1,585 50
Printing and binding first and second volumes of Catalogue of Library of Surgeon-General's Office				2,628 95			2,628 95			2,628 95
Salaries Library of Congress	1883	22	224		36,640 00		36,640 00	36,640 00		
Do	1882			5,340 00			5,340 00	5,300 00		40 00
Do	1881			5 79			5 79		5 79	
Increase Library of Congress	1883	22	224		13,000 00		13,000 00	13,000 00		
Do	1880*					$100 00	100 00		100 00	
Contingent expenses Library of Congress	1883	22	224		1,500 00		1,500 00	1,500 00		
Do	1881			500 00			500 00		500 00	
Do	1880*					5 24	5 24		5 24	
Works of art for the Capitol		22	238		10,000 00		10,000 00			10,000 00
Do	1876*					100 00	100 00		100 00	
Joint select committee for providing additional accommodations for Library of Congress		22	271	5,000 00	1,500 00		6,500 00	6,500 00		
Furniture, Library of Congress	1881			500 00			500 00	500 00		
Payment to J. A. Graham, late disbursing agent, Library of Congress		22	238		800 00		800 00	800 00		
Purchase of military papers, maps, &c., of the Count de Rochambeau		22	632		20,000 00		20,000 00			20,000 00
Purchase of M. H. Carpenter's records and briefs in Supreme Court cases		22	632		8,000 00		8,000 00			8,000 00
Salaries Botanic Garden	1883	22	224		11,700 00		11,700 00	11,700 00		
Do	1881			1,500 16			1,500 16		1,500 16	

Improving Botanic Garden	1883	22	224		5,000 00		5,000 00	5,000 00		
Do	1879*	22	281		9 32		9 32	9 32		
Improving buildings Botanic Garden	1883	22	329		7,150 00	15 00	7,165 00	7,165 00		
Salaries judges, &c., Court of Claims	1883	22	254		29,840 00		29,840 00	27,724 51		2,115 49
Do	1882			2,250 00			2,250 00			2,250 00
Do	1881			930 47			930 47		930 47	
Contingent expenses Court of Claims	1883	22	254		3,000 00		3,000 00	3,000 00		
Reporting decisions Court of Claims	1883	22	255		1,000 00		1,000 00	1,000 00		
Payment of judgments Court of Claims		22	587,258	4,644 54	679,938 00		684,582 54	646,129 77		38,452 77
Payment of judgment to Selmar Siebart		22	260		731 83		731 83	731 83		
Salary of the President	1883	22	224		50,000 00		50,000 00	50,000 00		
Salary of the Vice-President	1883	22	224		8,000 00	44 44	8,044 44	2,052 81		5,991 63
Do	1882			4,062 51			4,062 51			4,062 51
Salaries, Executive Office	1883	22	224		35,757 15		35,757 15	35,757 15		
Salaries, Civil Service Commission	1883	22	583		5,814 80		5,814 80	4,500 00		1,314 80
Traveling and incidental expenses, Civil Service Commission	1883	22	583		7,000 00		7,000 00	3,500 00		3,500 00
Contingent, Executive Office	1883	22	224		8,000 00		8,000 00	8,000 00		
Do	1882					6 86	6 86			6 86
Do	1881			12 45			12 45		12 45	
Promoting the efficiency of the Civil Service		22	340	15,000 00	15,000 00		30,000 00			30,000 00
Payment to Eugene P. Carvaizier, messenger to the President		22	337		312 00		312 00	312 00		
Preventing the spread of epidemic diseases		22	613,315		200,000 00		200,000 00	56,606 43		143,393 57
Salaries, Department of State	1883	22	225		128,868 22		128,868 22	128,112 82		755 40
Do	1882	22	257		2,000 00	17	2,000 17	2,000 00		17
Do	1881			5,770 67			5,770 67		5,770 67	
Proof-reading, Department of State	1883	22	225		1,349 04		1,349 04	1,000 00		349 04
Do	1882					217 95	217 95			217 95
Do	1881			289 20			289 20		289 20	
Stationery, furniture, &c., Department of State	1883	22	225		5,000 00		5,000 00	4,500 00		500 00
Do	1882					588 84	588 84			588 84
Do	1880*					7 70	7 70		7 70	
Books and maps, Department of State	1883	22	225,303		3,300 00		3,300 00	3,300 00		
Do	1882					32 18	32 18			32 18
Do	1881			22 90			22 90	22 90		
Contingent expenses, Department of State	1883	22	225		11,800 00		11,800 00	11,800 00		
Do	1882	22	587,257		2,319 91		2,319 91	2,319 91		
Do	1881	22	227	1,90	1,131 89		1,133 79	1,131 89	1 90	
Lithographing, Department of State	1883	22	225		1,200 00		1,200 00	1,200 00		
Do	1882					38 80	38 80			38 80
Do	1881	22	257		47 25		47 25	47 25		
Postage, Department of State	1883	22	255		2,500 00		2,500 00	1,830 00		670 00
Do	1882			2,500 00			2,500 00	2,040 00		460 00
Do	1881			4,912 00			4,912 00		4,912 00	
Editing, publishing, and distributing Revised and Annual Statutes	1883	22	225		4,000 00		4,000 00	3,200 00		800 00
Do	1882					80 33	80 33			80 33
Carried forward				467,408 70	8,233,884 37	243,923 28	8,945,216 35	7,190,528 77	55,738 57	1,698,949 01

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				$467,408 70	$8,233,884 37	$243,923 28	$8,945,216 35	$7,190,528 77	$55,738 57	$1,698,949 01
Observance of the Centennial of the surrender of Lord Cornwallis at Yorktown, Va.		22	257		32,328 92		32,328 92	32,000 00		328 92
Publication of information in aid of the Societies of the Red Cross		22	287		1,000 00		1,000 00	49 43		950 57
Removal and rearrangement of records, Department of State	1883	22	603		1,000 00		1,000 00	1,000 00		
Do	1883 1884	22	603		1,000 00		1,000 00	1,000 00		
Purchase of the Franklin collection of books and papers		22	338		35,000 00		35,000 00	*34,785 71		214 29
Salaries and expenses of agents, Southern Claims Commission	1880	22	261		215 96		215 96	215 96		
Salaries office of Supervising Surgeon-General, Marine Hospital Service	1883	R. S.	3689		†24,921 36		24,921 36	24,921 36		
Salaries office of Secretary of the Treasury	1883	22	225		488,496 57		488,496 57	488,496 57		
Do	1881					46 01	46 01		46 01	
Salaries office of Supervising Architect	1883	22	226		19,420 00		19,420 00	19,420 00		
Do	1881					9 55	9 55		9 55	
Salaries office of First Comptroller	1883	22	226		82,394 79		82,394 79	82,394 79		
Do	1882			207 84			207 84	41 85		165 99
Do	1881			48 59			48 59		48 59	
Salaries office of Second Comptroller	1883	22	226		109,711 78		109,711 78	109,711 78		
Do	1882			186 05			186 05	48 90		137 15
Do	1881			44 37			44 37		44 37	
Salaries office of Commissioner of Customs	1883	22	227		51,438 22		51,438 22	51,438 22		
Do	1882			10 23			10 23			10 23
Do	1881			24 16			24 16		24 16	
Salaries office of First Auditor	1883	22	227		83,496 30		83,496 30	83,496 30		
Do	1882			230 02			230 02	229 60		42
Do	1881			84			84		84	
Salaries office of Second Auditor	1883	22	227		242,262 05		242,262 05	236,450 00		5,812 05
Do	1882					133 94	133 94			133 94
Do	1881			212 89			212 89		212 89	
Salaries office of Third Auditor	1883	22	227		226,123 97		226,123 97	226,123 97		
Do	1882			592 39		34 45	626 84	273 44		353 40
Do	1881			29 67			29 67		29 67	
Salaries office of Fourth Auditor	1883	22	227		69,390 00		69,390 00	69,390 00		
Do	1882			52			52			52

Do	1881			20 94			20 94		20 94	
Salaries office of Fifth Auditor	1883	22	227		46,923 42		46,923 42	46,923 42		
Do	1882			6 21			6 21			6 21
Do	1881			10 50			10 50		10 50	
Salaries office of Sixth Auditor	1883	22	227		398,529 18		398,529 18	392,500 00		6,029 18
Do	1882					7 68	7 68			7 68
Do	1881			55 85			55 85		55 85	
Salaries office of Treasurer United States	1883	22	228		274,865 75		274,865 75	274,865 75		
Do	1882			319 54			319 54	147 80		171 74
Do	1881			87 00			87 00		87 00	
Salaries office of Treasurer United States (national currency reimbursable)	1883	22	228		72,780 00		72,780 00	72,780 00		
Do	1882			1,827 94			1,827 94			1,827 94
Do	1881			1,233 08			1,233 08		1,233 08	
Salaries office of Register	1883	22	228		188,110 00		188,110 00	186,819 98		1,290 02
Do	1882					341 98	341 98			341 98
Do	1881			93 29			93 29		93 29	
Salaries office of Comptroller of the Currency	1883	22	228		102,955 07		102,955 07	102,955 07		
Do	1882			25 52			25 52	24 40		1 12
Do	1881			12 36			12 36		12 36	
Salaries office of Comptroller of the Currency (national currency reimbursable)	1883	22	229		16,820 00		16,820 00	16,820 00		
Do	1882			178 50			178 50			178 50
Do	1881			74 20			74 20		74 20	
Salaries office of Light-House Board	1883	22	229		‡39,661 37		39,661 37	39,661 37		
Do	1882			179 15			179 15			179 15
Salaries office of Commissioner of Internal Revenue	1883	22	229		294,792 47		294,792 47	294,792 47		
Do	1882			283 00			283 00	283 00		
Do	1881			72 00			72 00		72 00	
Salaries office of Commissioner of Internal Revenue (reimbursable)	1883	22	230		5,334 25		5,334 25	5,334 25		
Salaries Bureau of Statistics	1883	22	229		49,853 70		49,853 70	49,853 70		
Do	1882			56 87			56 87			56 87
Do	1881			5 51			5 51		5 51	
Salaries office of Life-Saving Service	1883	22	229		31,978 63		31,978 63	31,978 63		
Do	1881					44 08	44 08		44 08	
Salaries Secret-Service Division	1883	22	230		11,735 34		11,735 34	11,735 34		
Salaries office of Standard Weights and Measures	1883	22	230		5,406 72		5,406 72	5,406 72		
Contingent expenses of office of Standard Weights and Measures	1883	22	230		1,200 00		1,200 00	1,200 00		
Contingent expenses of Treasury Department, stationery	1883	22	231		35,000 00	42,053 20	77,053 20	66,433 94		10,619 26
Do	1882			13,660 59		9,954 14	23,614 73	1,753 63		21,861 10
Do	1881			1,592 79		1,539 58	3,132 37		3,132 37	
Carried forward				488,791 11	11,278,030 19	298,087 89	12,064,909 19	10,254,286 12	60,995 83	1,749,627 24

*$34,285.71 expended on diplomatic warrants No. 185.

†Transferred from Marine Hospital Service, Customs Ledger.

‡$23,181.37 transferred from Supplies of Light-Houses, 1883, Customs Ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				$488,791 11	$11,278,030 19	$298,087 89	$12,064,909 19	$10,254,286 12	$60,995 83	$1,749,627 24
Contingent expenses of Treasury Department, file holders and cases	1883 / 1884	22	627		3,000 00		3,000 00			3,000 00
Postage Treasury Department	1883	22	231		21,500 00		21,500 00	254 14		21,245 86
Do	1882			21,259 47			21,259 47	85 39		21,174 08
Do	1881			20,048 91			20,048 91		20,048 91	
Postage to Postal Union countries, Treasury Department	1883	22	231		2,000 00		2,000 00	620 00		1,380 00
Do	1882			1,220 00			1,220 00			1,220 00
Do	1881			20 00			20 00		20 00	
Contingent expenses of Treasury Department, binding, newspapers, &c	1883	22	231		3,293 00		3,293 00	3,293 00		
Do	1881					430 94	430 94		430 94	
Contingent expenses of Treasury Department, investigation of accounts, traveling expenses, &c	1883	22	231		1,500 00		1,500 00	1,500 00		
Do	1882					36 13	36 13			36 13
Do	1881			500 00		484 58	984 58		984 58	
Contingent expenses of Treasury Department, freights, telegrams, &c	1883	22	231		2,000 00	2,450 00	4,450 00	4,450 00		
Do	1882			19 30		846 24	865 54	863 94		1 60
Do	1881	22	584		45 70	42 12	87 82	87 82		
Do	1880	22	595		83 19		83 19	83 19		
Do	1879	22	281		31 11		31 11	31 11		
Contingent expenses of Treasury Department, rent	1883	22	231		9,000 00		9,000 00	9,000 00		
Contingent expenses of Treasury Department, horses and wagons	1883	22	231		2,600 00		2,600 00	2,600 00		
Do	1882					50 00	50 00	50 00		
Do	1881					11 58	11 58		11 58	
Contingent expenses of Treasury Department, ice	1883	22	231		8,600 00	3,200 00	11,800 00	11,800 00		
Do	1882					58 86	58 86			58 86
Do	1881					348 39	348 39		348 39	
Contingent expenses of Treasury Department, fuel, &c	1883	22	231		10,500 00	2,000 00	12,500 00	12,500 00		
Do	1881			600 00		324 25	924 25		924 25	
Contingent expenses of Treasury Department, gas	1883	22	231		17,000 00		17,000 00	17,000 00		

Do	1882			1 09		227 04	228 13			228 13
Do	1881			15 67		1,121 65	1,137 32		1,137 32	
Contingent expenses of Treasury Department, carpets and repairs	1883	22	231		8,000 00		8,000 00	8,000 00		
Do	1882					225 90	225 90	217 94		7 96
Do	1881	22	588		11 90	02	11 92	11 90	02	
Contingent expenses of Treasury Department, furniture, &c	1883	22	231		13,080 22		13,080 22	13,080 22		
Do	1882			137 69		88 21	225 90	225 90		
Do	1881			41 64		1,254 09	1,295 73		1,295 73	
Contingent expenses of Treasury Department, miscellaneous items	1883	22	231		10,813 81	2 60	10,816 41	10,816 41		
Do	1882			38 97		239 39	278 36	199 27		79 09
Do	1881			96 37		2,367 59	2,463 96	1 25	2,462 71	
Expenses of the national currency	1883	22	584, 312		145,000 00	54,600 00	199,600 00	195,963 90		3,636 10
Do	1882			3,339 71		3,700 00	7,039 71	6,900 30		139 41
Do	1881	22	259	42	22 50		22 92	22 50	42	
Distinctive paper for United States securities	1883	22	312		36,945 50	9,196 27	46,141 77	46,141 77		
Do	1882			15,299 34		1,223 17	16,522 51	16,439 00		83 51
Redemption of worn and mutilated United States notes	1883	22	312		48,133 12		48,133 12	34,327 66		13,805 46
Do	1882	22	588	15,834 68	971 00		16,805 68	15,808 91		996 77
Transportation of silver coin	1883	22	312		10,000 00		10,000 00	7,726 44		2,273 56
Do		22	611		10,000 00		10,000 00			10,000 00
Do	1881 / 1882			6,615 66			6,615 66	2,340 82		4,274 84
Examination of national-bank notes and bank plates	1883	22	229		2,000 00		2,000 00	500 00		1,500 00
Do	1882			1,873 00			1,873 00	403 00		1,470 00
Do	1881			1,707 46			1,707 46		1,707 46	
Collecting statistics relating to commerce	1883	22	229		5,422 43		5,422 43	1,747 39		3,675 04
Do	1882			2,911 76		30 01	2,941 77	2,911 76		30 01
Vaults, safes, and locks for public buildings	1883	22	313		60,000 00		60,000 00	31,079 48		28,920 52
Do	1882			9,984 31			9,984 31	5,160 29		4,824 02
Do	1881			26 83			26 83	26 83		
Do	1880	22	260		279 31		279 31	279 31		
Do	1879*	22	281		7 80		7 80	7 80		
Plans for public buildings	1883	22	313		2,500 00	1,249 50	3,749 50	3,100 00		649 50
Do	1882			397 75		335 00	732 75	732 75		
Suppressing counterfeiting and other crimes	1883	22	313		68,262 77	23 00	68,285 77	66,603 51		1,682 26
Do	1882			935 44			935 44	245 09		690 35
Do	1881			4,361 96			4,361 96	135 00	4,226 96	
Do	1880*	22	595		35 00		35 00	35 00		
Examination of Rebel archives and records of captured property	1883	22	392		472 34	3 21	475 55	475 55		
Do	1882			2 49			2 49			2 49
Do	1881			1 65			1 65		1 65	
Lands and other property of the United States	1883	22	319		1,475 55		1,475 55	1,475 55		
Carried forward				596,082 68	11,782,616 44	384,257 63	12,762,956 75	10,791,647 21	94,596 75	1,876,712 79

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				$596,082 68	$11,782,616 44	$384,257 63	$12,762,956 75	$10,791,647 21	$94,596 75	$1,876,712 79
Lands and other property of the United States	1882			641 62		59 84	701 46	684 81		16 65
Do	1881			56 08			56 08		56 08	
Preparation of receipts and expenditures and appropriations of the Government		22	392	69 80	479 45		549 25	479 45	69 80	
Library Treasury Department	1883	22	315		500 00		500 00	500 00		
Do	1882			707 80		137 03	844 83	712 80		132 03
Do	1881			10 31			10 31		10 31	
North American Ethnology, Smithsonian Institution	1883	22	332		35,000 00		35,000 00	35,000 00		
Do	1881, 1882					500 00	500 00	500 00		
Do		22	628		40,000 00		40,000 00	375 00		39 625 00
Polaris report, Smithsonian Institution				2,593 15			2,593 15	2,593 15		
Reconstructing eastern portion, Smithsonian Institution		22	628		50,000 00		50,000 00	20,000 00		30,000 00
International exchanges, Smithsonian Institution		22	332		5,000 00		5,000 00	5,000 00		
Smithsonian Institution				448,358 49			448,358 49			448,358 49
Expenses of the Smithsonian Institution		R. S.	3,689		21,090 00		21,090 00	21,090 00		
Propagation of food-fishes	1883	22	331		179,500 00		179,500 00	179,200 74		299 26
Do	1881, 1882					16 57	16 57	16 50	07	
Do	1882*	22	588		3,740 00	344 81	4,084 81	3,740 00		344 81
Do	1880, 1881			227 79			227 79	218 00	9 79	
Do	1879*	22	275		23 80		23 80	23 80		
Steam vessels, food-fishes		22	628, 332	100,545 38	55,000 00		155,545 38	145,545 38		10,000 00
Fish-hatching establishment	1881, 1882	22	274	19	5,001 45		5,001 64	5,001 45		19
Expenses of inquiry respecting food-fishes	1883	22	332		3,500 00		3,500 00	3,500 00		
Illustrations for report on food-fishes	1883	22	332		1,000 00		1,000 00	1,000 00		
Salaries and expenses National Board Health		22	589	357,322 30	485 22		357,807 52	60,974 07		296,833 45
Do	1883	22	315		13,928 76		13,928 76	13,928 76		
Contingent expenses National Board Health	1883	22	315		2,246 57		2,246 57	2,246 57		
Preventing the spread of epidemic diseases, National Board of Health		22	315		50,000 00		50,000 00	50,000 00		
Refunding to national banking associations excess of duty		14	572		848 29		848 29	848 29		
Do	1880†	22	595		88 02		88 02	88 02		

Do	1879†	22	275		1,401 65		1,401 65	1,401 65		
Return of proceeds of captured and abandoned property		R. S.	3689		124,551 38		124,551 38	124,551 38		
Refunding taxes illegally collected under direct tax laws	1880†	22	595		791 18		791 18	791 18		
Refunding national debt, 4 per cent				102,074 32			102,074 32			102,074 32
Refunding national debt, 4½ per cent				8,802 46			8,802 46			8,802 46
Refunding national debt, 5 per cent				7,062 49			7,062 49			7,062 49
Monument to commemorate the battle of Monmouth, N. J		22	151		20,000 00		20,000 00			20,000 00
Payment of surplus proceeds of land sold for direct taxes		22	595		190,000 00		190,000 00	8,179 71		181,820 29
Payment for lands sold for direct tax	1880†	22	595		645 00		645 00	645 00		
Monument to Baron De Kalb at Annapolis, Md.		22	421		10,000 00		10,000 00			10,000 00
Monument to Thomas Jefferson at Monticello, Va				7,000 00			7,000 00	7,000 00		
Monument to mark the birth-place of George Washington				28,425 00			28,425 00	2,500 00		25,925 00
Conveying votes of electors for President and Vice-President				286 25			286 25		286 25	
Purchase and management of the Louisville and Portland Canal				59,165 69			59,165 69	12,000 00		47,165 69
Monument at Washington's headquarters, Newburg, N. Y		22	385		25,000 00		25,000 00	500 00		24,500 00
Salaries Bureau of Engraving and Printing	1883	22	229		26,130 00		26,130 00	26,130 00		
Do	1881			1 85			1 85		1 85	
Labor and expenses Bureau of Engraving and Printing	1883	22	308		400,000 00	646,998 28	1,046,998 28	1,045,612 40		1,385 88
Do	1882			1,442 96		37,734 45	39,177 41	37,602 82		1,574 59
Do	1881			147 21			147 21		147 21	
Coast and Geodetic Survey (eastern division)	1883	22	310		290,000 00		290,000 00	289,900 00		100 00
Do	1882			15,326 72		273 94	15,600 66	15,279 47		321 19
Do	1881 / 1882			190 94			190 94			190 94
Do	1881			399 86		87	400 73		400 73	
Coast and Geodetic Survey (western division)	1883	23	311		170,000 00		170,000 00	169,556 35		443 65
Do	1882			10,311 64		10 81	10,322 45	10,284 14		38 31
Do	1881 / 1882			15 49			15 49			15 49
Do	1881			19 73			19 73		19 73	
Do	1880*	22	595		4 20	1,000 18	1,004 38	4 20	1,000 18	
Repairs of vessels, Coast Survey	1883	22	311		30,000 00		30,000 00	30,000 00		
Do	1881			32 10			32 10		32 10	
Publishing observations, Coast Survey	1883	22	311		6,000 00		6,000 00	6,000 00		
Steamer for Pacific coast, Coast Survey		22	611		100,000 00		100,000 00			100,000 00
General expenses, Coast Survey	1883	22	311		31,900 00		31,900 00	31,900 00		
Points for State surveys, Coast Survey	1883	22	311		16,000 00		16,000 00	16,000 00		
Carried forward				1,747,320 30	13,692,471 41	1,071,334 41	16,511,126 12	13,180,752 30	96,630 85	3,233,742 97

* And prior years. † Prior to July 1.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward				$1,747,320 30	$13,692,471 41	$1,071,334 41	$16,511,126 12	$13,180,752 30	$96,630 85	$3,233,742 97
Transcontinental geodetic work, Coast Survey	1883	22	311		30,000 00		30,000 00	30,000 00		
Observations, eclipse of the sun (S. C.)		22	611		5,000 00		5,000 00	5,000 00		
Treasury Building, Washington, D. C		22	604, 306	1,721 47	30,000 00		31,721 47	26,721 47		5,000 00
Building for Bureau of Engraving and Printing		22	275, 314	8,900 77	5,493 00		14,393 77	6,527 42		7,866 35
Fire-proof building for the National Museum		22	275	1,057 54	250 00	13 27	1,320 81	1,307 54		13 27
Court-house and post-office, Austin, Tex				232 48		146 65	379 13	260 69		118 44
Court-house and post office, Atlanta, Ga				2,265 41			2,265 41	991 05		1,274 36
Post-office and court-house, Baltimore, Md		22	603, 303	140,416 36	375,000 00		515,416 36	117,911 18		397,505 18
Post-office and subtreasury, Boston, Mass		22	603, 303	279,717 52	275,000 00		554,717 52	313,649 58		241,067 94
Court-house and post-office, Charleston, W. Va		22	303	48,888 05	10,000 00		58,888 05	44,626 39		14,261 66
Court-house and post-office, Covington, Ky				10,108 51			10,108 51	775 10		9,333 41
Court-house and post-office, Columbus, Ohio				100,000 00			100,000 00	59,459 34		40,540 66
Court-house and post-office, Danville, Va		22	303	3,209 71	30,000 00		33,209 71	33,209 71		
Post-office, Dover, Del				171 03			171 03	1 03		170 00
Court-house and post-office, Frankfort, Ky				100,000 00			100,000 00	18,052 92		81,947 08
Court-house and post-office, Grand Rapids, Mich				590 96			590 96	13 00		577 96
Court-house and post-office, Indianapolis, Ind.				636 98			636 98	553 29		83 69
Court-house and post-office, Jackson, Miss				100,000 00			100,000 00	18,517 89		81,482 11
Court-house and post-office, Little Rock, Ark.		22	306	334 82	3,000 00	36 00	3,370 82	2,500 00		870 82
Court-house and post-office, Lincoln, Nebr				583 73			583 73	484 65		99 08
Court-house and post-office, Montgomery, Ala		22	603, 304	35,802 34	75,000 00		110,802 34	51,182 56		59,619 78
Post-office at Minneapolis, Minn		22	604	60,000 00	60,000 00		120,000 00	228 06		119,771 94
Court-house and post-office, New York, N. Y.				15,605 29			15,605 29	25 80		15,579 49
Court-house and post-office, Philadelphia, Pa.		22	604, 305	115,805 69	800,000 00	53,457 22	969,262 91	609,135 80		360,127 11
Court-house and post-office, Pittsburgh, Pa.		22	604, 305	91,251 94	325,600 00	5 50	416,857 44	69,517 20		347,340 24
Court-house and post-office, Paducah, Ky		22	604, 305	27,633 86	33,500 00	5,627 01	66,760 87	62,982 39		3,778 48
Court-house and post-office, Parkersburg, W. Va				2,700 93			2,700 93	202 26		2,498 67
Court-house and post-office, Raleigh, N. C				79 16			79 16			79 16
Court-house and post-office, Topeka, Kans		22	604, 305	63,704 47	56,200 00		119,904 47	67,363 91		52,540 56
Court-house and post-office, Utica, N. Y		22	306	9 75	7,500 00	4,915 32	12,425 07	12,421 62		3 45
Court-house and post-office, Trenton, N. J				93 44			93 44			93 44
Post-office, Harrisburg, Pa.				46,470 36			46,470 36	38,536 63		7,933 73
Assay-office building, Helena, Mont				377 12			377 12	202 50		174 62
Subtreasury building, New York, N. Y				2,573 98			2,573 98			2,573 98

Subtreasury building, San Francisco, Cal				26 95			26 95			26 95
Post-office and court-house, Concord, N. H		22	100		100,000 00		100,000 00			100,000 00
Court-house and post-office, Erie, Pa		22	108		100,000 00		100,000 00	36,177 50		63,822 50
Court-house and post-office, Denver, Colo		22	604, 61		125,000 00		125,000 00	729 17		124,270 83
Post-office and court-house, Peoria, Ill		22	62		100,000 00		100,000 00	37,175 00		62,825 00
Court-house and post-office, Louisville, Ky		22	94, 604		340,000 00		340,000 00	141,001 75		198,998 25
Court-house and post-office, Pensacola, Fla		22	99		200,000 00		200,000 00	18,000 00		182,000 00
Post-office, &c., Terre Haute, Ind		22	152		75,000 00		75,000 00	55 18		74,944 82
Post-office, &c., Saint Joseph, Mo		22	299		55,000 00		50,000 00	11,750 00		38,250 00
Post-office, &c., Shreveport, La		22	152		100,000 00		100,000 00	7 00		99,993 00
Post-office, &c., Poughkeepsie, N. Y		22	170		70,000 00		75,000 00	135 67		74,864 33
Post-office, court-house, &c., Quincy, Ill		22	305		87,500 00		87,500 00	15,531 95		71,968 05
Post-office, court-house, &c., Syracuse, N. Y		22	604 303		170,000 00		170,000 00	70,081 45		99,918 55
Post-office, &c., Brooklyn, N. Y		22	604, 304		500,000 00		500,000 00	18 93		499,981 07
Post-office, &c., Council Bluffs, Iowa		22	604, 303		100,000 00		100,000 00	15,294 56		84,705 44
Post-office, &c., Hannibal, Mo		22	304		37,500 00		37,500 00			37,500 00
Post-office, &c., Jersey City, N. J		22	305		4,000 00		4,000 00	75 00		3,925 00
Post-office, &c., Scranton, Pa		22	303		37,500 00		37,500 00	35,052 62		2,447 38
Court-house and post-office, Abingdon, Va		22	304		25,000 00		25,000 00	6 93		24,993 07
Court-house and post-office, Dallas, Tex		22	604, 305		75,000 00		75,000 00	92 45		74,907 55
Court-house and post-office, Detroit, Mich		22	304		250,000 00		250,000 00	88,943 92		161,056 08
Court-house and post-office, Greensborong, N. C		22	604, 304		50,000 00		50,000 00			50,000 00
Court-house and post-office, Harrisonburg, Va		22	303		25,000 00		25,000 00	8 00		24,992 00
Court-house and post-office, Jackson, Tenn		22	604, 304		50,000 00		50,000 00	6 67		49,993 33
Court-house and post-office, Lynchburg, Va		22	304		50,000 00		50,000 00	38 95		49,961 05
Court-house and post-office, Leavenworth, Kans		22	604, 305		55,000 00		55,000 00	411 20		54,588 80
Court-house and post-office, Marquette, Mich		22	304		50,000 00		50,000 00			50,000 00
Court-house and post-office, Rochester, N. Y		22	604, 305		220,000 00		220,000 00	66,596 34		153,403 66
Court-house and post-office, Williamsport, Pa		22	303, 315		50,000 00		50,000 00			50,000 00
Court-house and post-office, Des Moines, Iowa		22	604		85,000 00		85,000 00	1,869 10		83,130 90
Court-house and post-office, Fort Wayne, Ind		22	269		50,000 00		50,000 00	67 17		49,932 83
Court-house and post-office, Oxford, Miss		22	604		50,000 00		50,000 00			50,000 00
Court-house and post-office, Jefferson City, Mo		22	453		100,000 00		100,000 00			100,000 00
Salaries office of assistant treasurer at Baltimore, Md	1883	22	231		21,504 11		21,504 11	21,046 49		457 62
Salaries office of assistant treasurer at Boston, Mass	1883	22	231		36,136 71		36,136 71	36,060 00		76 71
Do	1882			441 70			441 70			441 70
Do	1881			2,524 96			2,524 96		2,524 96	
Salaries office of assistant treasurer, Chicago, Ill	1883	22	232		18,852 05		18,852 05	18,664 26		187 79
Do	1882			08			08			08
Salaries office of assistant treasurer, Cincinnati, Ohio	1883	22	232		15,844 93		15,844 93	15,757 80		87 13
Salaries office of assistant treasurer, New Orleans, La	1883	22	232		13,994 11		13,994 11	13,970 51		23 60
Carried forward				3,011,257 66	19,306,846 32	1,135,535 38	23 453 639 36	15,417,738 85	99,155 81	7,936,744 70

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward				$3,011,257 66	$19,306,846 32	$1,135,535 38	$23,453,639 36	$15,417,738 85	$99,155 81	$7,936,744 70
Salaries office of assistant treasurer, New York, N. Y	1883	22	232		168,020 96		168,020 96	166,900 36		1,120 60
Do	1882			1,938 71		15 40	1,954 11			1,954 11
Do	1881			2,856 51			2,856 51		2,856 51	
Salaries office of assistant treasurer, Philadelphia, Pa	1883	22	233		35,100 00	2,862 20	37,962 20	37,962 20		
Do	1882			86 96			86 96			86 96
Do	1881			1,450 00			1,450 00		1,450 00	
Salaries office of assistant treasurer, Saint Louis, Mo	1883	22	232		16,464 93	116 89	16,581 82	16,420 19		161 63
Do	1882			17 71			17 71			17 71
Salaries office of assistant treasurer, San Francisco, Cal	1883	22	232		27,540 82		27,540 82	27,239 50		301 32
Salaries office of depositary at Tucson, Ariz	1882			1,776 40			1,776 40			1,776 40
Salaries special agents independent treasury	1883	22	232		4,000 00		4,000 00	2,000 00		2,000 00
Do	1882			2,000 00			2,000 00			2,000 00
Do	1881			2,165 94			2,165 94		2,165 94	
Checks and certificates of deposits, independent treasury	1883	22	232		13,000 00		13,000 00	9,903 68		3,096 32
Do	1882			460 81		25 38	486 19	209 80		276 39
Do	1881			153 06			153 06		153 06	
Contingent expenses, independent treasury	1883	22	312		75,000 00	2,364 19	77,364 19	53,987 12		23,377 07
Do	1882			28,937 73		219 56	29,157 29	7,479 10		21,678 19
Do	1881			3,019 04			3,019 04	34 83	2,984 21	
Do	1880*	22	595		32		32	32		
Do	1879*	22	275		253 09		253 09	253 09		
Salaries office of Director of the Mint	1883	22	233		26,503 56		26,503 56	26,503 56		
Do	1882			320 16			320 16	164 80		155 36
Do	1881			03			03		03	
Contingent expenses office of Director of the Mint	1883	22	233		8,298 06		8,298 06	6,594 18		1,703 88
Do	1882	22	258	369 78	1,000 00		1,369 78	1,026 96		342 82
Do	1881			132 54			132 54		132 54	
Freight on bullion and coin, mints and assay offices	1883	22	311		30,000 00		30,000 00	1,256 73		28,743 27
Do	1882			24,013 25			24,013 25	10,393 00		13,620 25
Do	1881	22	258		10 781 50		10,781 50	10,781 50		

Freight on bullion and coin, mint at Philadelphia, Pa	1880	22	258		11,967 50		11,967 50	11,967 50		
Do	1879*	22	275		3,286 04		3,286 04	3,286 04		
Collecting mining statistics	1882			748 75		26 00	774 75	232 00		542 75
Do	1881			1,601 01			1,601 01	5 00	1,596 01	
Salaries, mint at Philadelphia, Pa	1883	22	234		40,907 53		40,907 53	40,907 53		
Do	1882					1,425 28	1,425 28			1,425 28
Wages of workmen, mint at Philadelphia, Pa	1883	22	234		293,645 00	102 25	293,747 25	293,747 25		
Do	1882					73	73			73
Do	1881			14			14		14	
Contingent expenses, mint at Philadelphia, Pa	1883	22	234		100,000 00	70 68	100,070 68	100,070 68		
Do	1882	22	587		16 00	62	16 62	16 00		62
Do	1881			2 43			2 43		2 43	
Salaries, mint at San Francisco, Cal	1883	22	234		41,626 03		41,626 03	40,997 60		628 43
Wages of workmen, mint at San Francisco, Cal.	1883	22	234		243,705 50		243,705 50	243,666 66		38 84
Do	1882					103 58	103 58			103 58
Do	1881			697 53			697 53		697 53	
Contingent expenses, mint at San Francisco, Cal	1883	22	234		70,000 00		70,000 00	69,488 47		511 53
Do	1882			191 50		7,390 77	7,582 27	1,748 46		5,833 81
Do	1881			26 39			26 39	21 01	5 38	
Do	1880*	22	595		36 63		36 63	36 63		
Do	1879*	22	275		786 71		786 71	786 71		
Investigation of the mint at San Francisco, Cal.	1882	22	258		4,318 00		4,318 00	4,318 00		
Salaries, mint at Carson, Nev	1883	22	234		28,974 66	4 56	28,979 22	28,979 22		
Do	1881			204 39			204 39		204 39	
Wages of workmen, mint at Carson, Nev	1883	22	234		54,630 00		54,630 00	54,630 00		
Do	1882					763 00	763 00			763 00
Do	1881			393 70			393 70		393 70	
Contingent expenses, mint at Carson, Nev	1883	22	234		25,000 00		25,000 00	24,913 80		86 20
Do	1882			1,606 18			1,606 18	319 60		1,286 58
Do	1881			6,454 13		6 75	6,460 88	31 86	6,429 02	
Do	1880*	22	595		2 51		2 51	2 51		
Do	1879*	22	275		150 19		150 19	150 19		
Do	1877			15 42			15 42		15 42	
Salaries, mint at Denver, Colo	1883	22	235		10,950 00		10,950 00	10,950 00		
Do	1881			114 20			114 20		114 20	
Wages of workmen, mint at Denver, Colo	1883	22	235		12,000 00		12,000 00	11,145 25		854 75
Do	1882			1,502 25			1,502 25			1,502 25
Do	1881			1 25			1 25		1 25	
Contingent expenses, mint at Denver, Colo	1883	22	235		9,000 00		9,000 00	5,093 41		3,906 59
Do	1882			904 04		1,194 75	2,098 79	386 04		1,712 75
Do	1881			1,649 46			1,649 46	23 51	1,625 95	
Do	1880*	22	595		6 42		6 42	6 42		
Salaries, mint at New Orleans, La	1883	22	234		30,938 36		30,938 36	30,938 36		
Do	1882					1,425 86	1,425 86			1,425 86
Do	1881			163 12			163 12		163 12	
Wages of workmen, mint at New Orleans, La.	1883	22	234		74,967 50	1 19	74,968 69	74,968 69		
Carried forward				3,097,232 18	20,779,724 14	1,153,655 02	25,030,611 34	16,859,684 17	120,146 64	8,059,780 53

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				$3,097,232 18	$20,779,724 14	$1,153,655 02	$25,030,611 34	$16,850,684 17	$120,146 64	$8,059,780 53
Wages of workmen, mint at New Orleans, La	1882					6 24	6 24	1 19		5 05
Do	1881			76 99			76 99		76 99	
Contingent expenses, mint at New Orleans, La	1883	22	234		35,000 00	64 52	35,064 52	35,064 52		
Do	1882					426 97	426 97	86 04		340 93
Do	1881			1 31			1 31		1 31	
Salaries, assay office, New York, N. Y	1883	22	235		38,665 07	3,280 46	41,945 53	41,668 23		277 30
Do	1882					76 41	76 41			76 41
Wages of workmen, assay office, New York, N. Y	1883	22	235		25,705 00	1,955 75	27,660 75	25,892 50		1,768 25
Do	1882					169 75	169 75			169 75
Do	1881			724 00			724 00		724 00	
Contingent expenses, assay office, New York, N. Y	1883	22	235		10,000 00	962 34	10,962 34	10,962 34		
Do	1882					112 06	112 06	100 38		11 68
Do	1881			436 10			436 10		436 10	
Salaries, assay office, Helena, Mont	1883	22	235		7,759 93		7,759 93	7,759 93		
Do	1881			3 27			3 27		3 27	
Wages of workmen, assay office, Helena, Mont	1883	22	235		10,178 29		10,178 29	10,178 29		
Do	1882					2,255 21	2,255 21			2,255 21
Do	1881			1,041 34			1,041 34		1,041 34	
Contingent expenses, assay office, Helena, Mont	1883	22	235		10,000 00		10,000 00	9,358 72		641 28
Do	1882			633 11		2,610 12	3,243 23	390 91		2,852 32
Do	1881			3,615 72			3,615 72	19 50	3,596 22	
Do	1880*	22	595		41		41	41		
Do	1879*	22	275		36 25		36 25	36 25		
Salaries, assay office, Boise City	1883	22	235		3,000 00		3,000 00	2,997 30		2 70
Wages and contingent expenses, assay office, Boise City	1883	22	235		5,000 00		5,000 00	4,955 28		44 72
Do	1882			1 42		569 96	571 38	21 34		550 04
Do	1881			1,060 72			1,060 72		1,060 72	
Do	1880*	22	595		11 28		11 28	11 28		
Salaries, assay office, Charlotte	1883	22	235		2,750 00		2,750 00	2,750 00		
Wages and contingent expenses, assay office, Charlotte	1883	22	235		2,000 00		2,000 00	2,000 00		
Do	1882			147 73		496 70	644 43	147 73		496 70
Do	1881	22	258, 587		8 05		8 05	8 05		

Fixtures and apparatus assay office, Saint Louis				2,937 81			2,937 81			2,937 81
Salaries, assay office, Saint Louis	1883	22	235		5,500 00		5,500 00	3,500 00		2,000 00
Do	1882			2,480 00		20 20	2,500 20			2,500 20
Wages and contingent expensen, assay office, Saint Louis	1883	22	235		6,000 00		6,000 00	1,909 72		4,090 28
Do	1882			3,744 63		270 64	4,015 27			4,015 27
Parting and refining bullion				153,311 80		284,637 93	437,949 73	268,089 49		169,860 24
Repairs and machinery, mint at New Orleans	1881			42			42		42	
Salaries, governor, &c., Territory of Arizona	1883	22	235		13,900 00		13,900 00	11,430 53		2,469 47
Do	1882			2,928 25			2,928 25	2,191 46		736 79
Do	1881			250 00			250 00		250 00	
Legislative expenses, Territory of Arizona	1883	22	235		27,180 00	3,900 00	31,080 00	27,000 00		4,080 00
Do	1881			1,150 00			1,150 00		1,150 00	
Contingent expenses, Territory of Arizona	1883	22	236		500 00		500 00	500 00		
Salaries, governor, &c., Territory of Dakota	1883	22	236		16,400 00		16,400 00	14,269 79		2,130 21
Do	1882			2,591 75			2,591 75	2,591 75		
Legislative expenses, Territory of Dakota	1883	22	236		25,934 60	54	25,935 14	25,800 00		135 14
Do	1881			1,942 03			1,942 03	5 87	1,936 16	
Contingent expenses, Territory of Dakota	1883	22	236		500 00		500 00	250 00		250 00
Salaries, governor, &c., Territory of Idaho	1883	22	236		13,400 00		13,400 00	12,223 25		1,176 75
Do	1882			1,841 75			1,841 75	1,841 75		
Do	1881			90 00			90 00		90 00	
Legislative expenses, Territory of Idaho	1883	22	236		28,029 13	600 00	28,629 13	28,629 13		
Contingent expenses, Territory of Idaho	1883	22	236		500 00	89 75	589 75	500 00		89 75
Do	1882					36 25	36 25			36 25
Do	1881			1 00			1 00		1 00	
Salaries, governor, &c., Territory of Montana	1883	22	236		13,400 00		13,400 00	11,962 76		1,437 24
Do	1882			2,097 25			2,097 25	2,097 25		
Legislative expenses, Territory of Montana	1883	22	236		21,530 00		21,530 00	18,500 00		3,030 00
Do	1882			242 32		144 68	387 00			387 00
Do	1881			6,872 74			6,872 74		6,872 74	
Contingent expenses, Territory of Montana	1883	22	237		500 00		500 00	500 00		
Salaries, governor, &c., Territory of New Mexico	1883	22	237		13,900 00		13,900 00	11,933 25		1,966 75
Do	1882			1,966 75			1,966 75	1,966 75		
Do	1881			107 14			107 14		107 14	
Legislative expenses, Territory of New Mexico	1883	22	237		1,500 00		1,500 00	850 00		650 00
Do	1881					3 09	3 09		3 09	
Do	1880*					3,941 18	3,941 18		3,941 18	
Contingent expenses, Territory of New Mexico	1883	22	237		500 00		500 00	500 00		
Do	1881			221 12			221 12		221 12	
Salaries, governor, &c., Territory of Utah	1883	22	237		13,400 00		13,400 00	12,008 25		1,391 75
Do	1882			1,841 75			1,841 75	1,841 75		
Do	1881			750 00			750 00		750 00	
Legislative expenses, Territory of Utah	1883	22	237		2,000 00		2,000 00	2,000 00		
Carried forward				3,292,342 40	21,134,412 15	1,460,285 77	25,887,040 32	17,469,987 11	142,409 44	8,274,643 77

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				$3,292,342 40	$21,134,412 15	$1,460,285 77	$25,887,040 32	$17,469,987 11	$142,409 44	$8,274,643 77
Legislative expenses, Territory of Utah	1882			6,000 00		73 99	6,073 99			6,073 99
Do	1881			397 63			397 63		397 63	
Contingent expenses, Territory of Utah	1883	22	237		500 00		500 00	500 00		
Salaries, governor, &c., Territory of Washington	1883	22	237		13,400 00		13,400 00	12,208 25		1,191 75
Do	1882			1,841 75			1,841 75	1,841 75		
Legislative expenses, Territory of Washington	1883	22	237		1,500 00		1,500 00	1,500 00		
Do	1880*					20	20		20	
Contingent expenses, Territory of Washington	1883	22	237		500 00		500 00	500 00		
Printing code of laws, Territory of Washington	1882			3,000 00			3,000 00	3,000 00		
Printing revised laws, Territory of Idaho	1883	22	236		3,000 00		3,000 00			3,000 00
Salaries, governor, &c., Territory of Wyoming	1883	22	237		13,400 00		13,400 00	12,905 50		494 50
Do	1882			1,841 75			1,841 75	1,841 75		
Legislative expenses, Territory of Wyoming	1883	22	237		2,500 00		2,500 00	2,500 00		
Do	1882					3,053 97	3,053 97			3,053 97
Do	1881			814 18			814 18		814 18	
Contingent expenses, Territory of Wyoming	1883	22	237		500 00		500 00	500 00		
Do	1881					08	08		08	
Do	1880*					35	35		35	
Compensation to Utah Commission	1883	22	313		25,000 00		25,000 00	24,592 37		407 63
Contingent expenses, Utah Commission	1883	22	313		15,000 00		15,000 00	6,300 00		8,700 00
Compensation and expenses of election, Territory of Utah	1883	22	313		25,000 00		25,000 00	19,000 00		6,000 00
Improvements and repairs, District of Columbia	1883	22	136		492,000 00	13,588 50	505,588 50	440,588 50		65,000 00
Do	1882	22	591	88,401 13	3,500 00	2,582 13	94,483 26	94,467 82		15 44
Do	1880 / 1881	22	273	68,278 12	533 19	11,362 23	80,173 54	65,316 64	14,323 71	533 19
Do	1880					378 45	378 45		378 45	
Constructing, repairing, and maintaining bridges, District of Columbia	1883	22	136		12,700 00	1,328 29	14,028 29	14,028 29		
Do	1882	22	387	8 41	31 25		39 66	34 55		5 11
Do	1881			14 05			14 05		14 05	

Buildings and grounds Washington Asylum, District of Columbia	1883	22	136		1,000 00	842 44	1,842 44	1,842 44		
Do	1881			35 54			35 54		35 54	
Washington Asylum (support), District of Columbia	1883	22	136		45,820 00	1,027 63	46,847 63	46,847 63		
Do	1882	22	273, 591	104 86	5,124 61	9 88	5,239 35	5,185 21		54 14
Do	1881			1 17		40 00	41 17		41 17	
Georgetown Almshouse, District of Columbia	1883	22	136		1,800 00	300 00	2,100 00	2,100 00		
Do	1882			158 50		1 00	159 50	158 50		1 00
Do	1881			8 46			8 46		8 46	
Hospital for the Insane, District of Columbia	1883	22	136		43,200 00		43,200 00	43,200 00		
Do	1882	22	273	10,097 50	5,198 13		15,295 63	15,198 13		97 50
Do	1881			97 85			97 85		97 85	
Transportation of paupers and prisoners, District of Columbia	1883	22	136		3,000 00	373 30	3,373 30	3,371 30		2 00
Do	1882	22	591	170 67	72 49	28 01	271 17	271 17		
Do	1881	22	273	176 40	7 95		184 35	3 00	173 40	7 95
Reform School, District of Columbia	1883	22	136		37,950 00		37,950 00	37,950 00		
Do	1882	22	273		2,775 00	333 67	3,108 67	2,775 00		333 67
Columbia Hospital for Women and Lying-in Asylum, District of Columbia	1883	22	137		15,000 00		15,000 00	15,000 00		
Do	1882					7 99	7 99			7 99
Do	1881					7 33	7 33		7 33	
Children's Hospital, District of Columbia	1883	22	137		5,000 00		5,000 00	5,000 00		
Saint Ann's Infant Asylum, District of Columbia	1883	22	137		5,000 00		5,000 00	5,000 00		
Industrial Home School, District of Columbia	1883	22	137		5,000 00		5,000 00	5,000 00		
Do	1882			46			46			46
Do	1881			7 18			7 18		7 18	
National Association for Colored Women and Children, District of Columbia	1883	22	137		6,500 00		6,500 00	6,500 00		
Do	1882					5 97	5 97	5 97		
Woman's Christian Association, District of Columbia	1883	22	137		5,000 00		5,000 00	5,000 00		
Relief of the poor, District of Columbia	1883	22	137		15,000 00	84 41	15,084 41	15,084 41		
Do	1882			2,794 20		90 60	2,884 80	399 60		2,485 20
Bridge across Potomac River near Georgetown, District of Columbia				140,000 00			140,000 00			140,000 00
Washington Aqueduct, District of Columbia	1883	22	136		20,000 00	4,127 33	24,127 33	24,127 33		
Do	1882					4,353 17	4,353 17	2,999 00		1,354 17
Do	1881			381 06			381 06		381 06	
Salaries and contingent expenses of officers of the District of Columbia	1883	22	138		140,631 00	3,442 09	144,073 09	144,059 20		13 89
Do	1882	22	273, 587	3,487 19	1,263 30	156 73	4,907 22	2,006 34		2,900 88
Do	1881	22	273	3,334 87	1,667 11		5,001 98	1,721 17	3,280 81	
Do	1880	22	273		18 70	1 30	20 00	20 00		
Do	*1880	22	591		96 00		96 00	96 00		
Public schools, District of Columbia	1883	22	141, 586	9,200 00	441,325 00	7,738 85	458,263 85	458,263 85		
Carried forward				3,632,995 33	22,550,925 88	1,515,625 66	27,699,546 87	19,020,797 78	162,370 89	8,516,378 20

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1882.
TREASURY—Continued.										
Brought forward				$3,632,995 33	$22,550,925 88	$1,515,625 66	$27,699,546 87	$19,020,797 78	$162,370 89	$8,516,378 20
Public schools, District of Columbia	1882	22	273, 591	33,457 22	33,226 74	43 50	66,727 46	61,852 42		4,875 04
Do	1881	22	273	6,841 24	182 36	6 75	7,030 35	2,347 99	4,682 36	
Do	1880	22	273		1,344 00		1,344 00	1,176 00		168 00
Buildings and grounds public schools, District of Columbia	1883	22	142, 273	49,113 57	116,068 00	19,690 78	184,872 35	183,391 45		1,480 90
Do	1883 / 1884	22	469		90,000 00		90,000 00	20,000 00		70,000 00
Metropolitan police, District of Columbia	1883	22	140, 591		302,480 00	4,090 93	306,570 93	306,570 93		
Do	1882	22	273	1,986 79	1,224 00	2 02	3,212 81	2,898 27		314 54
Do	1881	22	272	922 80	586 34		1,509 14	589 28	919 86	
Do	1880	22	272		45 40	64 24	109 64	51 25	58 39	
Metropolitan police, additional force, District of Columbia	1881			79 73			79 73		79 73	
Fire department, District of Columbia	1883	22	141		99,140 00	2,374 69	101,514 69	101,504 72		9 97
Do	1882	22	273, 591	553 04	3,965 66	39 65	4,558 35	4,425 42		132 93
Do	1881	22	272	36 81	742 94	34 87	814 62	745 64	68 98	
Do	1880	22	272		16 38		16 38			16 38
Courts, District of Columbia	1883	22	141, 586		15,818 00	109 30	15,927 30	15,927 30		
Do	1882			4,157 63		55 13	4,212 76	1,289 51		2,923 25
Do	1881			3,446 83			3,446 83	40 00	3,406 83	
Markets, District of Columbia	1883	22	142		6,900 00	321 31	7,221 31	6,700 00		521 31
Do	1882			999 65		238 96	1,238 61	716 04		522 57
Do	1881			392 00			392 00		392 00	
Streets, District of Columbia	1883	22	139		244,050 00	11,500 66	255,550 66	222,550 66		33,000 00
Do	1882	22	591	19,298 53	2,116 83	2,801 61	24,216 97	24,040 97		176 00
Do	1881			5,190 38			5,190 38		5,190 38	
Do	1880	22	273		319 61		319 61			319 61
Health department, District of Columbia	1883	22	143		42,580 00	1,462 34	44,042 34	44,042 34		
Do	1882	22	273, 591	1,778 45	620 37	208 50	2,607 32	2,135 73		471 59
Do	1881	22	273	1 50	143 00		144 50	143 00	1 50	
Interest and sinking fund, District of Columbia	1883	22	143		1,213,947 97	18,290 00	1,232,237 97	1,232,237 97		
Do	1881			02			02		02	
Interest on 3.65 bonds, act June 11, 1878 (Judgments, acts June 16, 1880, and March 30, 1881), District of Columbia		21	465		6,543 80		6,543 80	6,543 80		
Judgments, District of Columbia	1883	22	143		25,000 00	1,135 58	26,135 58	26,135 58		

Do	1882			365 39			365 39			365 39
Do	1880, 1881			214 57			214 57		214 57	
Miscellaneous expenses, District of Columbia	1883	22	142		12,100 00	336 70	12,436 70	12,436 70		
Do	1882	22	273	1,569 34	2,000 00	632 60	4,201 94	2,288 80		1,913 14
Do	1881			17,099 38		998 94	18,098 32	18,098 32		
Miscellaneous and contingent expenses, District of Columbia	1880					39 10	39 10		39 10	
Contingent expenses, District of Columbia	1883	22	143		10,000 00	843 38	10,843 38	4,100 00		6,743 38
Do	1882			2,583 64		636 80	3,220 44	978 89		2,241 55
Do	1881			7,917 97			7,917 97		7,917 97	
Employment of the poor in filling up grounds, District of Columbia				16,478 93		7,582 70	24,061 63	23,983 42		78 21
Refunding taxes, District of Columbia		22	143		3,503 87	418 11	3,921 98	3,921 98		
Water fund, District of Columbia	1883	20	104		108,650 50	3,736 91	112,387 41	112,387 41		
Washington special tax fund, District of Columbia		20	104	4,411 14	14,876 36	3,631 30	22,918 80	20,089 36		2,829 44
Redemption of tax-lien certificates, District of Columbia		20	104	646 27	2,864 22	516 36	4,026 85	3,901 94		124 91
Water fund, District of Columbia		20	104	60,730 18	86,568 10	11 80	147,310 08	5,231 35		142,078 73
Police station-houses, District of Columbia		22	37	35,929 44	2,975 84	1,890 50	40,795 78	40,795 78		
Telegraph and telephone service, District of Columbia	1883	22	140		17,000 00	381 10	17,381 10	14,800 00		2,581 10
Washington redemption fund, District of Columbia		20	104	155 55	587 28	58 17	801 00	749 30		51 70
Redemption of Pennsylvania Avenue paving certificates (act July 19, 1876), District of Columbia		20	104	609 96	12,146 27	611 06	13,367 29	12,756 23		611 06
Redemption of Pennsylvania Avenue paving certificates (act July 8, 1870), District of Columbia				743 26		743 26	1,486 52	743 26		743 26
Redemption of assessment certificates, District of Columbia		20	104		1,091 27		1,091 27	336 16		755 11
Reconstructing Jefferson school building, District of Columbia				35,785 64		105 34	35,890 98	35,889 14		1 84
New engine-house for engine No. 5, District of Columbia		22	37	105 00	2,000 00		2,105 00			2,105 00
Building, German Orphan Asylum, District of Columbia		22	137		5,000 00		5,000 00			5,000 00
Water mains for protection of Government Printing Office, District of Columbia		22	144		2,800 00		2,800 00	2,800 00		
General expenses, District of Columbia	1879	22	272, 274		9,680 34		9,680 34	7,168 51		2,511 83
Payment of legal obligations, District of Columbia	1879, 1880	22	272		85,264 84	3,043 79	88,308 63	27,799 11		60,509 52
Increasing the water supply, District of Columbia		22	170		1,485,279 30		1,485,279 30	20 000 00		1,465,279 30
Salaries of temporary clerks, offices District of Columbia	1883, 1884	22	462		2,500 00		2,500 00	2,500 00		
Pay of workmen employed under late Board of Public Works, District of Columbia						114 44	114 44		114 44	
Carried forward				3,946,597 18	26,624,875 47	1,604,428 84	32,175,901 49	21,662,609 71	185,457 02	10,327,834 76

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				$3,946,597 18	$26,624,875 47	$1,604,428 84	$32,175,901 49	$21,662,609 71	$185,457 02	$10,327,834 76
Establishment of a free public highway in the District of Columbia		22	408		3,000 00		3,000 00	3,000 00		
Salaries, office of Secretary of War	1883	22	238		94,213 70		94,213 70	90,510 40		3,703 30
Do	1882					1 64	1 64			1 64
Do	1881			126,93			126,93		126 93	
Contingent expenses, office of Secretary of War	1883	22	238		10,000 00	16,965 46	26,965 46	25,652 89		1,312 57
Salaries and contingent expenses, office of Secretary of War, (rebel archives branch)	1883	22	238		671 23		671 23	619 67		51 56
Salaries, office of Adjutant-General	1883	22	238		533,556 16		533,556 16	502,450 00		31,106 16
Do	1882					15 84	15 84			15 84
Do	1881			766 03			766 03		766 03	
Contingent expenses, office of Adjutant-General	1883	22	238		30,000 00		30,000 00	30,000 00		
Do	1882					1,677 77	1,677 77			1,677 77
Salaries, office of Adjutant-General, old Navy Department building	1883	22	241		4,980 00		4,980 00	4,898 31		81 69
Contingent expenses, office of Adjutant-General, old Navy Department building	1883	22	241, 585		4,000 00		4,000 00	4,000 00		
Rent of building, office of Adjutant-General	1883	22	241		7,000 00		7,000 00	3,000 00		4,000 00
Do	1881 / 1882			200 00			200 00			200 00
Salaries, office of Inspector-General	1883	22	238		2,520 00		2,520 00	2,520 00		
Salaries, office of Military Justice	1883	22	238		7,218 63		7,218 63	7,150 00		68 63
Contingent expenses, office of Military Justice	1883	22	238		1,500 00		1,500 00	1,500 00		
Salaries, office of Quartermaster-General	1883	22	239		219,275 21		219,275 21	219,275 21		
Do	1882					24 37	24 37			24 37
Do	1881			46 90			46 90		46 90	
Contingent expenses, office of Quartermaster-General	1883	22	239		7,435 00		7,435 00	7,435 00		
Salaries, office of Commissary-General	1883	22	239		31,680 00		31,680 00	31,680 00		
Do	1882					1 08	1 08			1 08
Do	1881			16 96			16 96		16 96	
Contingent expenses, office of Commissary-General	1883	22	239		5,500 00		5,500 00	5,500 00		
Salaries, office of Surgeon-General	1883	22	239		484,847 67		484,847 67	469,000 00		15,847 67
Do	1882					92 10	92 10			92 10
Do	1881			848 82			848 82		848 82	

Contingent expenses, office of Surgeon-General	1883	22	239		31,300 00		31,300 00	31,300 00		
Salaries, office of Chief of Ordnance	1883	22	240		20,380 00		20,380 00	20,380 00		
Do	1882					55 38	55 38			55 38
Contingent expenses, office of Chief of Ordnance	1883	22	340		1,500 00	60 97	1,560 97	1,560 97		
Salaries, office of Paymaster-General	1883	22	340		58,586 58		58,586 58	58,586 58		
Do	1882					4 86	4 86			4 86
Contingent expenses, office of Paymaster-General	1883	22	340		2,500 00		2,500 00	2,500 00		
Salaries, office of Chief of Engineers	1883	22	340		23,240 00		23,240 00	23,240 00		
Do	1881			3 90			3 90		3 90	
Contingent expenses, office of Chief of Engineers	1883	22	340		3,000 00		3,000 00	3,000 00		
Salaries of Signal Office	1883	22	238		41,684 38		41,684 38	41,684 38		
Do	1882					16 31	16 31			16 31
Salaries of superintendent of building corner of Pennsylvania avenue and 15th street	1883	22	242		250 00		250 00	250 00		
Rent of building corner of Pennsylvania avenue and 15th street	1883	22	241		10,000 00		10,000 00	10,000 00		
Salaries of superintendent, &c., War Department building	1883	22	241		22,275 07		22,275 07	20,990 50		1,284 57
Do	1882					6 00	6 00			6 00
Do	1881			15 00			15 00		15 00	
Contingent expenses of War Department building	1883	22	241, 584		11,500 00		11,500 00	11,500 00		
Salaries of superintendent, &c., building on F street	1883	22	241		5,170 00		5,170 00	5,170 00		
Contingent expenses of building on F street	1883	22	241		3,500 00		3,500 00	3,500 00		
Rent of building on F street	1883	22	242		4,500 00		4,500 00	4,500 00		
Salaries of superintendent, &c., building corner of Seventeenth and F streets	1883	22	242		5,788 08		5,788 08	5,788 08		
Do	1881			218 81			218 81		218 81	
Contingent expenses of building corner of of Seventeenth and F streets	1883	22	242		5,520 00		5,520 00	5,520 00		
Do	1881			90			90		90	
Salary of superintendent building on Tenth street	1883	22	242		250 00		250 00	250 00		
Salary of superintendent building occupied by Commissary-General	1883	22	242		250 00		250 00	250 00		
Salaries of employés public buildings and grounds under Chief of Engineers	1883	22	243		41,641 64		41,641 64	41,641 64		
Do	1882	22	387		17 50	10	17 60	17 50		10
Do	1881			23 26			23 26		23 26	
Contingent expenses of public buildings and grounds under Chief of Engineers	1883	22	243		500 00		500 00	500 00		
Improvement and care of public grounds	1883	22	317		89,000 00		89,000 00	89,000 00		
Do	1882	22	387		906 56	869 76	1,776 32	920 94		855 38
Do	1881			9 99			9 99		9 99	
Repairs, fuel, &c., of Executive Mansion	1883	22	317		48,000 00		48,000 00	48,000 00		
Do	1882	22	386		10 00		10 00	10 00		
Carried forward				3 948,874 68	28,503,542 88	1,624,220 48	34,076,638 04	23,500,861 78	187,534 52	10,388,241 74

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward				$3,948,874 68	$28,503,542 88	$1,624,220 48	$34,076,638 04	$23,500,861 78	$187,534 52	$10,388,241 74
Repairs, fuel, &c., of Executive Mansion	1881			1 13			1 13		1 13	
Lighting, &c., Executive Mansion	1883	22	317		15,000 00		15,000 00	15,000 00		
Do	1882	22	386		12 50		12 50	12 50		
Repairs of water-pipes and fire-plugs	1883	22	318		2,500 00		2,500 00	2,500 00		
Do	1881			1 62			1 62		1 62	
Telegraph to connect the Capitol with the Departments and Government Printing Office	1883	22	318		1,500 00		1,500 00	1,500 00		
Salaries of civil employés in lieu of general service men		22	242		*225,900 82		225,900 82	217,300 00		8,600 82
Building for State, War, and Navy Departments, south wing				2,774 41			2,774 41	2,774 41		
Do		22	318, 615	180,000 00	950,000 00	24 33	1,130,024 33	295,000 00		835,024 33
Furniture and carpets for State, War, and Navy building	1883	22	318		50,000 00		50,000 00	40,000 00		10,000 00
Furniture for State, War, and Navy building	1883, 1884	22	615		25,000 00		25,000 00	25,000 00		
Completion of the Washington Monument		22	615	140,000 00	250,000 00		390,000 00	160,000 00		230,000 00
Support and medical treatment of transient paupers	1883	22	322		15,000 00		15,000 00	13,750 00		1,250 00
Do	1882			1,250 00			1,250 00	1,250 00		
Transportation of reports and maps to foreign countries	1883	22	319		300 00		300 00	300 00		
Do	1882			500 00			500 00	241 39		258 61
Do	1881			9 18			9 18		9 18	
Postage to postal-union countries (War Department)	1883	22	242		3,000 00		3,000 00	2,000 00		1,000 00
Postage of War Department	1883	22	255		140,000 00		140,000 00	90,631 35		49,368 65
Do	1882			26,877 35			26,877 35	26,813 33		64 02
Do	1881			6,792 04			6,792 04		6,792 04	
Do	1879†					10,783 30	10,783 30	10,783 30		
Erection of a monumental column at Yorktown				94,912 10			94,912 10	13,520 24		81,391 86
Monument to commemorate the revolutionary battle of Bennington				40,000 00			40,000 00			40,000 00
Fire-proof roof, building corner 17th and F streets				278 12			278 12			278 12
Erection of fishways at Great Falls		22	170		50,000 00		50,000 00	5,000 00		45,000 00

Relief of Joseph Westcott & Son for granite (State, War, and Navy Department building)		22	162		3,468 00		3,468 00	3,468 00		
Compensation and expenses, agents Quartermaster's Department	1883	22	239		27,123 29		27,123 29	19,123 69		7,999 60
Rent of building, office Surgeon-General	1883	22	239		8,700 00		8,700 00	8,319 57		380 43
Salaries, office of Publication of Records of the Rebellion	1883	22	240		37,176 99		37,176 99	37,176 99		
Contingent expenses, office of Publication of Records of the Rebellion	1883	22	240		5,603 36		5,603 36	5,603 36		
Salaries, office Secretary of the Navy	1883	22	243		53,933 42		53,933 42	50,747 49		3,185 93
Do	1881			706 67			706 67		706 67	
Contingent expenses, office Secretary of the Navy	1883	22	243		2,500 00		2,500 00	2,500 00		
Salaries, Bureau of Yards and Docks	1883	22	243		11,980 00		11,980 00	11,980 00		
Contingent expenses, Bureau of Yards and Docks	1883	22	243		600 00		600 00	600 00		
Salaries, Bureau of Equipment and Recruiting	1883	22	243		14,578 63		14,578 63	14,578 63		
Contingent expenses, Bureau of Equipment and Recruiting	1883	22	243		500 00		500 00	500 00		
Salaries, Bureau of Navigation	1883	22	243		10,941 10		10,941 10	10,941 10		
Contingent expenses, Bureau of Navigation	1883	22	243		800 00		800 00	800 00		
Salaries, Bureau of Ordnance	1883	22	243		7,980 00		7,980 00	7,976 20		3 80
Contingent expenses, Bureau of Ordnance	1883	22	243		400 00		400 00	400 00		
Salaries, Bureau of Construction and Repair	1883	22	243		12,245 75		12,245 75	12,245 75		
Contingent expenses, Bureau of Construction and Repair	1883	22	243		400 00		400 00	400 00		
Salaries, Bureau of Steam Engineering	1883	22	243		12,194 11		12,194 11	12,171 92		
Do	1881			11 85			11 85		11 85	22 19
Contingent expenses, Bureau of Steam Engineering	1883	22	243		1,000 00		1,000 00	1,000 00		
Salaries, Bureau of Provisions and Clothing	1883	22	243		17,292 33		17,292 33	17,292 33		
Contingent expenses, Bureau of Provisions and Clothing	1883	22	243		400 00		400 00	400 00		
Salaries, Bureau of Medicine and Surgery	1883	22	243		9,356 44		9,356 44	9,356 44		
Contingent expenses, Bureau of Medicine and Surgery	1883	22	243		400 00		400 00	400 00		
Salaries, office of Judge-Advocate-General, United States Navy	1883	22	243		5,366 58		5,366 58	5,366 58		
Salaries, superintendent, &c., Navy Department building	1883	22	243		29,773 84		29,773 84	29,773 84		
Contingent expenses, Navy Department building	1883	22	244		12,000 00		12,000 00	12,000 00		
Postage, Navy Department	1883				2,000 00		2,000 00			2,000 00
Do	1882			1,320 00			1,320 00			1,320 00
Do	1881			20,000 00			20,000 00		20,000 00	
Carried forward				4,464,309 15	30,520,470 04	1,635,028 11	36,619,807 30	24,699,360 19	215,057 01	11,705,390 10

* Transferred from War Department ledger.

† And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				$4,464,309 15	$30,520,470 04	$1,635,028 11	$36,619,807 30	$24,699,360 19	$215,057 01	$11,705,390 10
Library, Navy Department	1883	22	243		2,500 00		2,500 00	2,000 00		500 00
Salaries, Nautical Almanac Office	1883	22	245		12,657 53		12,657 53	12,657 53		
Contingent and miscellaneous expenses, Nautical Almanac Office	1883	22	245		9,493 15		9,493 15	9,493 15		
Salaries, Hydrographic Office	1883	22	245		35,206 03		35,206 03	35,183 84		22 19
Contingent and miscellaneous expenses, Hydrographic Office	1883	22	245		21,698 63	1,677 48	23,376 11	18,348 60		5,027 51
Salaries, Naval Observatory	1883	22	245		15,749 59		15,749 59	15,599 14		150 45
Contingent and miscellaneous expenses, Naval Observatory	1883	22	245		10,430 03		10,430 03	10,430 03		
Salaries, Post-Office Department	1883	22	251, 586		667,584 05		667,584 05	667,584 05		
Do	1882			26 66			26 66			26 66
Do	1881					919 95	919 95		919 95	
Contingent expenses, Post-Office Department:										
Stationery	1883	22	252		9,000 00		9,000 00	9,000 00		
Do	1881			4 00		06	4 06		4 06	
Fuel	1883	22	252, 586		10,400 00		10,400 00	10,400 00		
Do	1882	22	268		2,692 50		2,692 50	2,692 50		
Do	1881					3 93	3 93		3 93	
Gas	1883	22	252		5,000 00		5,000 00	5,000 00		
Do	1881					225 20	225 20		225 20	
Do	1880	22	268		178 20		178 20	178 20		
Plumbing and gas-fixtures	1883	22	252		3,100 00		3,100 00	3,100 00		
Do	1881					24 11	24 11		24 11	
Telegraphing	1883	22	252		5,000 00		5,000 00	5,000 00		
Do	1881					599 70	599 70		599 70	
Do	1880	22	268		318 37		318 37	318 37		
Printing	1883	22	252		4,000 00		4,000 00	4,000 00		
Do	1881					05	05		05	
Carpets	1883	22	252		4,000 00		4,000 00	4,000 00		
Do	1881					3 10	3 10		3 10	
Furniture	1883	22	252		4,000 00		4,000 00	4,000 00		
Do	1881					1 27	1 27		1 27	
Horses and wagons	1883	22	252		1,500 00		1,500 00	1,500 00		
Do	1882	22	268		340 00		340 00	340 00		
Do	1881	22	268		274 32		274 32	274 32		
Hardware	1883	22	252		1,500 00		1,500 00	1,500 00		

Do	1881					29 31	29 31		29 31	
Rent	1883	22	252		9,500 00		9,500 00	9,500 00		
Miscellaneous items	1883	22	586		12,100 00		12,100 00	12,100 00		
Do	1881	22	268		139 75		139 75	139 75		
Publication of official Postal Guide	1883	22	253		26,500 00		26 500 00	26,500 00		
Money-order office	1883 / 1884	22	627		3,000 00		3,000 00	3,000 00		
Do	1883	22	252		6,328 77		6,328 77	6,328 77		
Transfer of money-order office	1883	22	333		1,000 00		1,000 00	1,000 00		
Publication of post-route maps	1883	22	253		11,301 37	1,942 00	13,243 37	13,243 37		
Deficiency in the postal revenues	1883				1,902,177 90	107,321 21	2,009,499 11	107,321 21		1,902,177 90
Do	1882			2,204,342 00		31,080 33	2,235,422 33	83,164 33		2,152,258 00
Do	1881			993,420 00			993,420 00		993,420 00	
Do	1880*	22	599		15,824 06		15,824 06	15,824 06		
Do	1879*	22	281,283		6,595 12		6,595 12	6,595 12		
Post-Office Department building		22	627,333		26,900 00		26,900 00	26,900 00		
Post-Office Department building, refitting rooms						01	01			01
Department of Agriculture:										
Salaries	1883	22	89		102,580 00		102,580 00	102,400 00		180 00
Do	1882					8 11	8 11			8 11
Do	1881			14 78			14 78		14 78	
Collecting agricultural statistics	1882 / 1883			77,000 00			77,000 00	77,000 00		
Do	1881			14 40			14 40		14 40	
Building, Department of Agriculture		22	306		25,000 00		25,000 00	25,000 00		
Purchase and distribution of valuable seeds	1883	22	90		80,000 00		80,000 00	80,000 00		
Do	1882					8 47	8 47			8 47
Do	1881			2 78			2 78		2 78	
Experimental garden	1883	22	91		7,500 00		7,500 00	7,500 00		
Do	1882					31 75	31 75			31 75
Improvement of grounds	1883	22	92		8,000 00		8,000 00	8,000 00		
Museum	1883	22	90		1,000 00		1,000 00	500 00		500 00
Do	1882			300 00			300 00	300 00		
Furniture, cases, and repairs	1882 / 1883	22	90		6,700 00		6,700 00	6,700 00		
Library	1883	22	91		1,500 00		1,500 00	1,500 00		
Do	1882					26 15	26 15			26 15
Laboratory	1883	22	90		6,000 00		6,000 00	6,000 00		
Do	1882			500 00			500 00	311 85		188 15
Experiments in the culture of tea	1883	22	91		5,000 00		5,000 00	3,400 00		1,600 00
Do	1881 / 1882			1,175 79		80 84	1,256 63			1,256 63
Investigating the history of insects injurious to agriculture	1882 / 1883			19,500 00		500 00	20,000 00	19,644 85		355 15
Do	1882			29 00		4 70	33 70	32 64		1 06
Do	1881			26 19			26 19		26 19	
Carried forward				7,760,664 75	33,611,739 41	1,779,515 84	43,151,920 00	26,171,865 87	1,210,345 84	15,769,708 29

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				7,760,664 75	$33,611,739 41	$1,779,515 84	$43,151,920 00	$26,171,865 87	$1,210,345 84	$15,769,708 29
Department of Agriculture—Continued.										
Investigating diseases of swine and other domesticated animals	1883	22	92		25,000 00		25,000 00	18,000 00		7,000 00
Do	1881 1882			3,244 77			3,244 77	688 66		2,556 11
Data respecting the agricultural needs of the arid regions of the United States	1882			1,699 76			1,699 76	877 31		822 45
Do	1881			4,600 00			4,600 00		4,600 00	
Reclamation of arid and waste lands				18,511 60			18,511 60	11,215 02		7,296 58
Examination of wools and animal fibers	1882 1883			9,500 00			9,500 00	7,000 00		2,500 00
Report on forestry	1883	22	92		10,000 00		10,000 00	6,800 00		3,200 00
Do	1882			100 00			100 00	41 00		59 00
Do	1881			1,237 49			1,237 49		1,237 49	
Contingent expenses	1882 1883			14,000 00			14,000 00	14,000 00		
Do	1881					230 84	230 84		230 84	
Experiments in the manufacture of sugar		22	381, 384, 394	3,279 35	25,075 25		28,354 60	22,900 00		5,454 60
Transporting, for permanent exhibition, certain agricultural and mineral specimens exhibited at Atlanta, Ga				4,000 00			4,000 00	3,400 00		600 00
Preparing pamphlets on husbandry of the Angora goat		22	337		500 00		500 00	500 00		
Postage	1883	22	92		4,000 00		4,000 00	3,800 00		200 00
Salaries of justices of the Supreme Court	1883	22	254		93,500 00		93,500 00	93,500 00		
Do	1882			6,264 20			6,264 20			6,264 20
Do	1881			3,586 78			3,586 78		3,586 78	
Salaries Supreme Court, reporting decisions of October (1881) term		22	254		4,000 00		4,000 00	4,000 00		
Salary and expenses of reporter of the Supreme Court		22	254		6,300 00	170 00	6,470 00	6,470 00		
Salary and expenses of office of clerk	1883 1884	22	586		13,000 00		13,000 00	5,000 00		8,000 00
Salaries of circuit judges	1883	22	254		54,000 00		54,000 00	54,000 00		
Do	1882			345 60			345 60			345 60
Do	1881			2,208 43			2,208 43		2,208 43	
Salaries of district judges	1883	22	254, 336, 586		203,081 56		203,081 56	196,439 00		6,642 56
Do	1882	22	268	1,227 98	3,500 00		4,727 98	2,981 15		1,746 83
Do	1881			873 11			873 11		873 11	

Salaries of retired judges	1883	22	254		41,205 20		41,205 20	41,205 20		
Salaries of district attorneys	1883	22	254, 336		19,900 00		19,900 00	19,398 78		501 22
Do	1882	22	269	1,233 09	200 00		1,433 09	1,240 11		192 98
Do	1881			293 65			293 65		293 65	
Salaries of United States marshals	1883	22	236, 254		12,700 00		12,700 00	12,083 27		616 73
Do	1882	22	269	3,317 77	200 00		3,517 77	3,174 24		343 53
Do	1881			224 73			224 73		224 73	
Do	1880*	22	596		990 45		990 45	967 67		22 78
Salaries of justices and judges of the supreme court of District of Columbia	1883	22	254		24,500 00		24,500 00	24,500 00		
Outstanding liabilities				424,834 87		44,522 25	469,357 12	30,753 76		438,603 36
Contingent expenses, national currency, reimbursable, office of Treasurer		18	372		53,391 92		53,391 92	53,391 92		
To promote the education of the blind				2,500 00		10,000 00	12,500 00	10,000 00		2,500 00
Contingent expenses of Steamboat Inspection Service		R. S.	3689	343,054 42	84,188 44	168 00	427,410 86	41,781 03		385,629 83
Contingent expenses of Steamboat Inspection Service prior to July 1	1880	22	595		06		06	06		
Contingent expenses of Steamboat Inspection Service prior to July 1	1879	22	275		11 75		11 75	11 75		
Salaries of Steamboat Inspection Service		R. S.	3689	348,616 10	100,000 00		448,616 10	195,000 00		253,616 10
Salaries, office Supervising Inspector Steamboat Inspection Service	1883			9,167 67			9,167 67	9,000 00		167 67
Coinage of the standard silver dollar		22	25		169,676 09	157 63	169,833 72	169,833 72		
Recoinage of gold and silver coins	1883	22	312		10,000 00		10,000 00	8,900 52		1,099 48
Recoinage of uncurrent silver coins	1883	22	312		25,000 00		25,000 00	25,000 00		
Loss on recoinage of minor coins	1883	22	312		1,000 00		1,000 00	237 59		762 41
Storage of silver		22	611		100,000 00		100,000 00	10,663 60		89,336 40
Statue of Joseph Henry				7,500 00			7,500 00	7,500 00		
Portrait of the late B. H. Hill		22	638		600 00		600 00			600 00
Portraits of the late Fernando Wood, M. H. Carpenter, and A. E. Burnside				1,500 00			1,500 00	1,500 00		
Portrait of the late W. W. Lowe		22	638		500 00		500 00			500 00
Pedestal for statue of Rear-Admiral S. F. Du-Pont				10,000 00			10,000 00	4,000 00		6,000 00
Statue of Chief Justice Marshall				20,000 00			20,000 00	5,000 00		15,000 00
Portrait of the late M. P. O'Conner				500 00			500 00	500 00		
Portrait of the late G. S. Orth		22	638		500 00		500 00			500 00
Sinking fund Union Pacific Railroad Company		20	56	407,441 96	451,090 17		858,532 13			858,532 13
Sinking fund Central Pacific Railroad Company		20	56	527,886 54	871,012 94		1,398,899 48	552,636 00		846,263 48
Trust-fund interest for support of free schools				849 07	1,905 74		2,754 81	2,300 00		454 81
Refund to securities of C. H. Davis, late postmaster Vernon Springs		22	261		731 07		731 07	731 07		
Descriptive catalogue of Government publications		22	176, 632		16,000 00		16,000 00	10,255 99		5,744 01
Carried forward				9,944,263 69	36,039,000 05	1,834,764 56	47,818,028 30	27,865,044 29	1,223,600 87	18,729,383 14

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
TREASURY—Continued.										
Brought forward				$9,944,263 69	$36,039,000 05	$1,834,764 56	$47,818,028 30	$27,865,044 29	$1,223,600 87	$18,729,383 14
Memorial cards to accompany address on the life of President Garfield		22	389, 391		1,775 00		1,775 00	1,085 00		690 00
Draping public buildings at the time of the death of President Garfield		22	260		5,000 00		5,000 00	2,841 45		2,158 55
Additional compensation for services in connection with the issue of 3½ per cent. bonds		22	258		7,570 00		7,570 00	7,570 00		
Payment to Burlington, Cedar Rapids, and Northern Railway Company for mail transportation		22	401		5,592 79	5,592 79	11,185 58	5,592 79	5,592 79	
Payment to Western Union Telegraph Company		22	259		114 66		114 66	114 66		
Payment to legal representatives of Eben Eveleth		22	260		5,000 00		5,000 00	5,000 00		
Reimbursing Treasurer of United States for canceled notes lost		22	261		650 61		650 61	650 61		
Reimbursing Treasurer of United States for standard silver dollars lost in transit		22	312		257 00		257 00	257 00		
Reimbursing Treasurer of United States for deficiency of December, 1876		22	588		555 85		555 85	555 85		
Additional clerks for adjusting accounts of Soldiers' Home		22	564		10,000 00		10,000 00	5,000 00		5,000 00
Reimbursement to State of Kansas for 15 per centum direct tax		22	261		10,761 50		10,761 50	10,761 50		
Awards for services and expenses in connection with the illness of President Garfield		22	284		57,500 00		57,500 00	39,793 01		17,706 99
Payment to the Comptroller of the Currency interest for creditors of First National Bank of New Orleans		22	314		28,173 58		28,173 58	28,173 58		
Reimbursement to George A. Sheridan, late Recorder of Deeds, District of Columbia		22	326		1,102 00		1,102 00	1,102 00		
Payment to William F. Rogers		22	588		200 00		200 00	200 00		
Payment of judgment to Charles Osborn		22	314		169 64		169 64	169 64		
Payment to Henry Dunlap		22	594		500 00		500 00	500 00		
Payment to John J. Key and W. G. M. Davis		22	335		20,000 00		20,000 00	20,000 00		
Payment to Charles H. Evans		22	594		500 00		500 00	500 00		
Payment of assessments to city of Des Moines, Iowa		22	584		2,087 30		2,087 30	2,087 30		

Books and serials for Government actuary	1883	22	315		250 00		250 00			250 00
Expenses incurred under act relating to Chinese		22	314		5,000 00		5,000 00	2,674 50		2,325 50
Salaries and expenses of special inspectors of foreign steam vessels		22	346		20,164 04		20,164 04	20,164 04		
Mail transportation of Pacific Railroad	1882	20	420		902,462 32		902,462 32	902,462 32		
Do	1881	20	420		35,370 46		35,370 46	35,370 46		
Relief of J. H. Merrill		22	67		41 48		41 48	41 48		
Relief of R. L. McConnaughey		22	163		200 00		200 00	200 00		
Relief of executors of J. W. Forney		22	91		27,684 70		27,684 70	27,684 70		
Relief of Lucretia R. Garfield		22	6		22,605 39		22,605 39	22,605 39		
Relief of M. J. Flood		22	82		575 50		575 50	575 50		
Relief of Mary Bullard		22	85		100 00		100 00	100 00		
Relief of George W. Maher		22	108		700 00		700 00	700 00		
Relief of J. G. Abercrombie		22	91		110 00		110 00	110 00		
Relief of heirs of Thomas Tobey		22	108		45,000 00		45,000 00	45,000 00		
Fire-proof building for Pension Office				(*)						
Total				9,944,263 69	37,256,773 87	1,840,357 35	49,041,394 91	29,054,687 07	1,229,193 66	18,757,514 18
JUDICIARY AND DIPLOMATIC.										
Diplomatic.										
Salaries of ministers	1883	22	301,128		310,500 00	468 81	310,968 81	248,563 15		62,405 66
Do	1882			59,025 19			59,025 19	58,618 48		406 71
Do	1881			848 57			848 57	519 21	329 36	
Do	1880†					1 11	1 11		1 11	
Salaries of secretaries of legation	1883	22	303,129		38,300 00		38,300 00	29,366 53		8,933 47
Do	1882			14,757 14			14,757 14	7,062 45		7,694 69
Do	1881			2,707 96		794 63	3,502 59	449 98	3,052 61	
Do	1880†					74 05	74 05		74 05	
Contingent expenses of foreign missions	1883	22	129		85,000 00	477 83	85,477 83	65,370 62		20,107 21
Do	1882	22	257	700 92	30,000 00	81 08	30,782 00	19,928 61		10,853 39
Do	1881			8,246 57			8,246 57		8,246 57	
Do	1880†	22	587		226 00		226 00	226 00		
Salaries of consular service	1883	22	129		415,100 00	5,549 87	420,649 87	307,077 13		113,572 74
Do	1882			116,632 95		6,592 37	123,225 32	122,501 43		723 89
Do	1881			4,584 99		2,520 19	7,105 18	4,503 39	2,601 79	
Do	1880	22	258		3,053 20		3,053 20	3,053 20		
Do	1879†	22	275		673 47		673 47	673 47		
Do	1880†	22	587		57 07	16 50	73 57	57 07	16 50	
Allowance for consular clerks	1883	22	134		69,500 00	88 04	69,588 04	42,530 93		27,057 11
Do	1882			20,621 55			20,621 55	18,456 13		2,165 42
Do	1881			1,832 34			1,832 34	182 47	1,649 87	
Salaries of interpreters to consulates in China, Japan, and Siam	1883	22	134		16,000 00		16,000 00	7,679 37		8,320 63
Do	1882			7,026 15		105 80	7,131 95	3,770 64		3,361 31
Do	1881			3,878 98			3,878 98		3,878 98	
Salaries of consular officers, not citizens	1883	22	134		5,000 00		5,000 00	953 72		4,046 28
Carried forward				240,863 31	973,409 74	16,770 28	1,231,043 33	941,543 98	19,850 84	299,648 51

* A balance of $250,000 was transferred to "Fire-proof building, Pension Office," Interior civil ledger. † And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
JUDICIARY AND DIPLOMATIC—Continued.										
Brought forward				$240,863 31	$973,409 74	$16,770 28	$1,231,043 33	$941,543 98	$19,850 84	$269,648 51
Salaries of consular officers, not citizens	1882	22	587	117 45	327 41		444 86	172 50		272 36
Do	1881	22	258	3 50	5,356 83		5,360 33	4,914 83	3 50	442 00
Do	1880*	22	594		94 21		94 21	94 21		
Salaries of marshals for consular courts	1883	22	134		9,000 00	157 50	9,157 50	4,957 70		4,199 80
Do	1882			2,965 84		120 00	3,085 84	2,035 10		1,050 74
Do	1881			488 12			488 12		488 12	
Expenses for interpreters, guards, &c., in Turkish Dominion	1883	22	134		3,000 00	147 58	3,147 58	3,011 16		136 42
Do	1882			72 07		375 18	447 25	130 20		317 05
Do	1881			34 27		236 25	270 52	250 00	20 52	
Loss on bills of exchange, consular service	1883	22	134		8,000 00		8,000 00	147 58		7,852 42
Do	1882			8,000 00			8,000 00	2,281 77		5,718 23
Do	1881			5,797 75			5,797 75	214 25	5,583 50	
Contingent expenses of United States consulates	1883	22	134		135,000 00	138 01	135,138 01	125,060 58		10,077 43
Do	1882	22	587	14,463 80	16,983 19	1,416 52	32,863 51	32,596 75		266 76
Do	1881	22	258, 587	243 37	13,991 12	693 52	14,928 01	14,253 91		674 10
Do	1880*	22	594		1,181 71	216 51	1,398 22	1,181 71	216 51	
Do	1879			1,916 87			1,916 87		1,916 87	
Do	1879*	22	275		230 00		230 00	230 00		
Rent of prisons, wages of keepers for American convicts in Siam and Turkey	1883	22	134		2,000 00	62 50	2,062 50	1,203 74		858 76
Do	1882			1,143 29			1,143 29	1,036 37		106 92
Do	1881			591 73			591 73	22 00	569 73	
Rent of prisons for American convicts in China	1883	22	134		1,500 00		1,500 00	1,116 66		383 34
Do	1882			383 34			383 34	372 22		11 12
Do	1881			41 98			41 98		41 98	
Wages of keepers, &c., prisons for American convicts in China	1883	22	134		9,500 00	1,236 66	10,736 66	7,128 08		3,608 58
Do	1882			4,553 91		372 22	4,926 13	2,358 32		2,567 81
Do	1881			192 17			192 17		192 17	
Do	1880*					58 00	58 00		58 00	
Rent of prison for American convicts in Japan	1883	22	134		750 00		750 00	450 00		300 00
Do	1882			300 00			300 00	150 00		150 00
Do	1881			150 00			150 00		150 00	

Wages of keepers of prison for American convicts in Japan	1883	22	134		5,000 00		5,000 00	1,946 77		3,053 23
Do	1882			2,225 39			2,225 39	688 99		1,536 40
Do	1881			1,944 33			1,944 33		1,944 33	
Rent of court-house and jail in Japan	1883	22	134		3,850 00		3,850 00	3,400 00		450 00
Do	1882			450 00			450 00			450 00
Do	1881			450 00			450 00		450 00	
Buildings and grounds for legation in China	1883	22	134		3,100 00		3,100 00	2,250 00		850 00
Do	1882			850 00			850 00	424 21		425 79
Do	1881			100 00			100 00		100 00	
Bringing home criminals	1883	22	135		5,000 00		5,000 00	96 84		4,903 16
Do	1882			3,893 97			3,893 97	2,764 60		1,129 37
Do	1881			2,710 82		107 00	2,817 82		2,817 82	
Relief and protection of American seamen	1883	22	135		60,000 00	3,569 48	63,569 48	16,381 35		47,188 13
Do	1882			48,339 88		1,186 32	49,526 20	11,801 24		37,724 96
Do	1881			50,899 22		165 04	51,064 26	1,742 35	49,321 91	
Do	1880*	22	594		598 91	636 82	1,235 73	598 91	636 82	
Do	1879*	22	275		251 65		251 65	251 65		
Rescuing shipwrecked American seamen	1883	22	135		4,500 00		4,500 00	3,104 10		1,395 90
Do	1882			2,093 25			2,093 25	221 61		1,871 64
Do	1881			108 67		37	109 04		109 04	
Shipping and discharging seamen	1883	22	135		6,000 00		6,000 00	2,604 00		3,396 00
Do	1882			3,572 50			3,572 50	2,138 50		1,434 00
Do	1881			1,615 58			1,615 58		1,615 58	
Expenses under the neutrality act	1883	22	135		30,000 00	716 93	30,716 93	7,000 00		23,716 93
Do	1882			9,800 00		159 50	9,959 50	3,500 00		6,459 50
Annual expenses of Cape Spartel Light, coast of Morocco	1883	22	135		285 00		285 00	285 00		
Do	1882	22	587		15 00		15 00	15 00		
Allowance to widows and heirs of diplomatic officers who die abroad	1883	22	135		5,000 00		5,000 00	1,060 01		3,939 99
Do	1882			3,328 01			3,328 01	1,162 08		2,165 93
Do	1881			4,051 31			4,051 31		4,051 31	
Postage on Congressional Record to legations abroad	1881			1,000 00			1,000 00		1,000 00	
Salaries United States and Spanish Claims Commission	1883	22	134		7,200 00		7,200 00	4,516 70		2,683 30
Do	1882			25 04			25 04			25 04
Contingent expenses United States and Spanish Claims Commission	1883	22	134		750 00		750 00	374 50		375 50
International Bureau of Weights and Measures	1883	22	134		2,270 00		2,270 00	2,231 27		38 73
Do	1883 / 1884	22	430		3,620 00		3,620 00			3,620 00
Do	1882			4 76			4 76			4 76
Do	1881			114 49			114 49		114 49	
International Prison Commission	1883	22	135		250 00		250 00			250 00
Do	1882			250 00			250 00			250 00
International Exposition at Paris of 1878				2,539 33			2,539 33			2,539 33
Carried forward				422,689 32	1,318,014 77	28,542 19	1,769,246 28	1,217,473 30	91,253 04	460,519 94

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
JUDICIARY AND DIPLOMATIC—Continued.										
Brought forward				$422,689 32	$1,318,014 77	$28,542 19	$1,769,246 28	$1,217,473 30	$91,253 04	$460,519 94
International Exhibition at Sydney and Melbourne						1 42	1 42		1 42	
International remonetization of silver				9,151 05			9,151 05			9,151 05
Expenses of International Sanitary Congress				3,978 05			3,978 05	200 00		3,778 05
Improvement of American cemetery at Smyrna	1881			500 00			500 00		500 00	
Berlin Fishery Exhibition				5 95			5 95			5 95
Tribunal of arbitration at Geneva				831 59			831 59			831 59
Payment for certain lands ceded by the United States to Great Britain				5,677 02			5,677 02			5,677 02
Joint commission for settlement of claims between the United States and the French Republic		22	583, 302, 430	4,252 58	175,000 00	17,406 10	196,658 68	147,500 00		49,158 68
Publication of consular and other commercial reports, Department of State	1883	22	135		20,000 00		20,000 00	20,000 00		
Do	1882	22	257		3,000 00		3,000 00			3,000 00
Estates of decedents trust fund				45,563 73		3,867 94	49,431 67	1,739 22		47,692 45
Boat and crew for consul at Osaka and Hiogo	1883	22	134		500 00		500 00			500 00
Steam launch for legation and consulate at Constantinople	1883	22	134		1,000 00		1,000 00	550 00		450 00
International Fishery Exhibition of 1883 at London		22	388, 603		60,000 00		60,000 00	50,000 00		10,000 00
Compensation and expenses of commission to China	1880 1881	22	257		2,228 01		2,228 01	2,228 01		
International Congress of Electricians, held in 1881 at Paris		22	258		3,000 00		3,000 00	2,957 75		42 25
International Commission for Establishment of Electrical Units		22	302, 603		15,500 00		15,500 00	2,250 00		13,250 00
International Bi-metallic Commission		22	303		27,000 00		27,000 00			27,000 00
Commission to negotiate a commercial treaty with Mexico		22	339		20,000 00		20,000 00	12,000 00		8,000 00
To procure copies of Kohl's maps of the continent and islands of America						697 23	697 23		697 23	
Relief of claimants for destruction of private armed brig General Armstrong		22	51		70,739 00		70,739 00	48,615 12		22,123 88
Salaries and expenses court of Alabama claims		22	98		152,996 05		152,996 05	152,996 05		
Payment to widow of Stephen A. Hurlbut, late minister to Peru		22	99		3,453 50		3,453 50	3,453 50		

Payment to widow of Henry H. Garnet, late minister to Liberia		22	100		2,728 50		2,728 50	2,728 50		
Payment to creditors of H. O. Waggoner, late consular clerk at Lyons		22	7		545 50		545 50	545 50		
Payment to widow of Judson Kilpatrick, late minister to Chili		22	100		5,124 17		5,124 17	5,124 17		
Relief of J. J. Coffey and Rebecca S. Lewis		22	159		4,000 00		4,000 00	3,650 00		350 00
Payment of Japanese indemnity fund		22	421		785,000 87		785,000 87	785,000 87		
Payment to James Rea, late consul at Belfast		22	594		1,765 51		1,765 51	1,765 51		
Payment to E. J. Mallet, late consul-general to Italy		22	583		8,525 00		8,525 00	8,525 00		
Salary, burial expenses, and erecting a stone to George P. Marsh, late minister to Italy		22	583		12,500 00		12,500 00			12,500 00
Removal of remains of Stephen A. Hurlbut from Peru to Illinois		22	99		487 62		487 62	487 62		
Reimbursing legal representatives of Francis P. Van Wyck		22	603		1,000 00		1,000 00			1,000 00
JUDICIARY.										
Salaries, Department of Justice	1883	22	253		133,079 73	2,291 47	135,371 20	135,371 20		
Do	1882			3,680 00		1,549 74	5,229 74			5,229 74
Do	1881			25 01			25 01		25 01	
Rent of building, Department of Justice	1882	22	268	989 00	4,587 90		5,576 90	4,587 90		989 00
Contingent expenses, Department of Justice, furniture and repairs	1883	22	253		1,000 00	201 80	1,201 80	1,201 80		
Do	1882					12 67	12 67			12 67
Do	1881			5 60			5 60		5 60	
Contingent expenses, Department of Justice, books for Department library	1883	22	253		1,500 00	706 25	2,206 25	2,206 25		
Contingent expenses, Department of Justice, stationery	1883	22	253		1,500 00	372 81	1,872 81	1,872 81		
Do	1882					32	32			32
Do	1881			8 50			8 50		8 50	
Contingent expenses of Department of Justice, books for office of Solicitor	1883	22	254		500 00	39 73	539 73	539 73		
Do	1881			4 60			4 60		4 60	
Contingent expenses of Department of Justice, miscellaneous items	1883	22	253		7,160 00	1,580 82	8,740 82	8,740 82		
Do	1882	22	268		2,750 00	178 06	2,928 06	2,750 00		178 06
Do	1881			1 97			1 97		1 97	
Contingent expenses of Department of Justice, horses and wagons	1883	22	253		1,200 00	282 37	1,482 37	1,482 37		
Do	1882					163 36	163 36			163 36
Do	1881			1 26			1 26		1 26	
Salary of warden of the jail, District of Columbia	1883	22	154		1,800 00	298 40	2,098 40	2,098 40		
Repairs of court-house, Washington, D. C	1883	22	334		1,000 00	782 00	1,782 00	1,782 00		
Furniture and carpets of court-house, Washington, D. C	1883	22	334		10,000 00		10,000 00	10,000 00		
Carried forward				497,365 23	2,860,186 13	58,974 68	3,416,526 04	2,642,423 40	92,498 63	681,604 01

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
JUDICIARY AND DIPLOMATIC—Continued.										
Brought forward				$497,365 23	$2,860,186 13	$58,974 68	$3,416,526 04	$2,642 423 40	$92,498 63	$681,604 01
Expenses of Territorial courts in Utah	1883	22	335		26,000 00		26,000 00	22,092 45		3,907 55
Do	1882			7,406 10			7,406 10	3,830 95		3,575 15
Do	1881	22	269		10,032 22		10,032 22	8,954 90		1,077 32
Do	1880	22	269		2,877 76		2,877 76	2,877 76		
Do	1880*	22	596		12 00	12 00	24 00		12 00	12 00
Do	1879*	22	276, 281		759 01		759 01	759 01		
Expenses of United States courts in Utah	1880			3,802 45			3,802 45		2,284 84	1,517 61
Defending suits in claims against the United States	1883	22	335		11,930 57	1,064 94	12,995 51	7,225 50		5,770 01
Do	1882			2,883 00		3,134 24	6,017 24	50 00		5,967 24
Do	1881			2,168 00			2,168 00	1 50	2,166 50	
Prosecution and collection of claims	1883	22	335		3,000 00		3,000 00	2,360 75		639 25
Do	1882			1,500 00			1,500 00	1,500 00		
Do	1881			248 00			248 00	38 50	209 50	
Punishing violation of intercourse acts and frauds	1883	22	335		5,000 00	640 85	5,640 85	3,000 00		2,640 85
Do	1882			1,187 82		1,433 34	2,621 16	816 35		1,804 81
Do	1881			722 05			722 05		722 05	
Prosecution of crimes	1883	22	335		25,285 31	3,286 49	28,571 80	26,667 07		1,904 73
Do	1882			2,787 37		799 29	3,586 66	1,605 33		1,981 33
Do	1881			2,644 39			2,644 39		2,644 39	
Preservation of records United States courts, Frankfort, Ky	1882			144 00			144 00			144 00
Publishing supreme court reports Territory of Wyoming	1882			1,000 00			1,000 00			1,000 00
Fees and expenses of marshals United States courts	1883	22	586, 336		750,000 00	4,528 03	754,528 03	694,055 18		60,472 85
Do	1882	22	269	23,440 36	50,000 00	14,498 99	87,939 35	56,791 90		31,147 45
Do	1881	22	269	2,790 26	60,000 00	1,910 05	64,700 31	51,419 45		13,280 86
Do	1880	22	269		30,000 00	384 27	30,384 27	16,110 27		14,274 00
Fees of district attorneys United States courts	1883	22	336		325,000 00		325,000 00	324,840 41		159 59
Do	1882	22	269, 395	28,523 37	85,000 00		113,523 37	113,523 37		
Do	1881			29,539 84			29,539 84	1,093 95	28,445 89	
Do	1880	22	269		25,000 00		25,000 00	19,604 73		5,395 27
Fees of clerks United States courts	1883	22	336		160,000 00		160,000 00	145,139 16		14,860 84
Do	1882	22	269	34,179 09	55,000 00		89,179 09	68,641 09		20,535 00
Do	1881	22	269	3 16	25,000 00		25,003 16	17,188 66		7,814 50
Do	1880	22	269		25,000 00		25,000 00	17,211 27		7,788 73

Fees of commissioners United States courts	1883	22	336		130,000 00		130,000 00	102,048 72		27,951 28
Do	1882	22	269	19,790 33	55,000 00		74,790 33	39,828 76		34,961 57
Do	1881	22	269	2 94	16,000 00		16,002 94	16,001 99	95	
Do	1880	22	596		230 90		230 90	221 15		9 75
Fees of jurors United States courts	1883	22	336		450,000 00	10,170 00	460,170 00	457,302 45		2,867 55
Do	1882	22	386	7,585 98	20,000 00	55,026 69	82,612 67	15,527 40		67,085 27
Do	1881			52,689 90		9,610 13	62,300 03	1,583 30	60,716 73	
Do	1880	22	596		756 35	2,633 60	3,389 95	14 00	2,633 60	742 35
Fees of witnesses United States courts	1883	22	336		600,000 00	8,570 67	608,570 67	604,425 65		4,145 02
Do	1882	22	386	1,876 99	70,000 00	49,536 67	121,413 66	62,476 21		58,937 45
Do	1881			8,406 81		13,154 22	21,561 03	2,810 13	18,750 90	
Do	1880	22	596		497 14	5,793 97	6,291 11	126 04	5,793 97	371 10
Support of prisoners United States courts	1883	22	336		325,000 00	4,912 64	329,912 64	240,683 08		89,229 56
Do	1882			76,700 91		23,851 96	100,552 87	38,308 63		62,244 24
Do	1881			16,313 96		4,146 35	20,460 31	7,952 93	12,507 38	
Do	1880	22	596		3,972 13	355 43	4,327 56	2,886 13	348 43	1,093 00
Rent of court-rooms United States courts	1883	22	336		70,000 00		70,000 00	37,778 68		32,221 32
Do	1882			35,797 79			35,797 79	14,994 39		20,803 40
Do	1881			23,810 46			23,810 46	865 00	22,945 46	
Do	1880	22	596		360 00		360 00			360 00
Miscellaneous expenses United States courts	1883	22	336		325,000 00	6,294 58	331,294 58	323,584 57		7,710 01
Do	1882			34,436 32		14,611 05	49,047 37	38,793 13		10,254 24
Do	1881			35,488 77		5,223 57	40,712 34	4,017 52	36,694 82	
Do	1880	22	596		1,608 04	755 84	2,363 88	1,067 45	680 44	615 99
Expenses of United States courts	1879*	22	276, 281, 596		64,809 76	11,683 36	76,493 12	34,931 25		41,561 87
Do	1878*			8,072 60			8,072 60	8,057 60	15 00	
Do	1878			76 92			76 92		76 92	
Postage Department of Justice				5,000 00			5,000 00		5,000 00	
Digest of Opinions of Attorneys-General	1881			1,000 00			1,000 00		1,000 00	
Law library, Territory of Wyoming				24 00			24 00			24 00
Law books United States courts, Deadwood, Dak				31 00			31 00		31 00	
Furniture and repairs United States court-house, Chrrleston, S. C	1881			442 20			442 20		442 20	
Support of convicts	1883	22	336		13,552 19	971 01	14,523 20	4,321 96		10,201 24
Do	1882			22,332 72		950 52	23,283 24	2,084 48		21,198 76
Do	1881			23,556 70			23,556 70	2,994 00	20,562 70	
Do	1880*	22	596		748 00		748 00	748 00		
Support of insane convicts		22	269		3,423 92		3,423 92	3,423 92		
Fees of supervisors of elections prior to July 1	1880	22	596		300 00		300 00	250 00		50 00
Do	1879	22	276		240 00		240 00	240 00		
Fees of supervisors of elections		R. S.	3689		207,863 85	2,715 25	210,579 10	210,579 10		
Payment to special deputy marshals at Congressional elections	1881*	22	269, 591		120,382 00	2,023 50	122,405 50	120,260 00		2,145 50
Judgment and costs in suit of L. P. Milligan		22	269		802 16		802 16			802 16
Payment to Henry Fink, United States marshal		22	630		108 80		108 80			108 80
Carried forward				1,015,771 79	7,015,738 24	323,658 18	8,355,168 21	6,651,013 53	317,184 30	1,386,970 38

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
JUDICIARY AND DIPLOMATIC—Continued.										
Brought forward				$1,015,771 79	$7,015,738 24	$323,658 18	$8,355,168 21	$6,051,013 53	$317,184 30	$1,386,970 38
Constructing elevator, repairing and furnishing building Department of Justice	1883	22	334		25,000 00	2,422 04	27,422 04	27,422 04		
Do	1883 / 1884	22	630		10,000 00		10,000 00	10,000 00		
Salaries of employés court-house, Washington, D. C.	1883	22	562		3,252 67		3,252 67	3,030 00		222 67
Relief of E. J. Gurley		22	34		2,000 00		2,000 00	2,000 00		
Total judiciary and diplomatic				1,015,771 79	7,055,990 91	326,080 22	8,397,842 92	6,093,465 57	317,184 30	1,387,193 05
CUSTOMS.										
Collecting revenue from customs		R. S.	3687	1,017,093 17	6,859,635 39	29,069 76	7,905,798 32	6,526,238 07	723,340 24	656,220 01
Do	1879*	22	276, 282		93,954 14	125 50	94,079 64	93,954 14		125 50
Do	1878*			3 54			3 54	3 54		
Collecting revenue from customs (transfer)		18	418		224 02	2,294 61	2,518 63	2,518 63		
Expenses of revenue-cutter service	1883	22	308		875,000 00	2,721 28	877,721 28	874,368 19		3,353 09
Do	1882			3,425 59		62,713 86	66,139 45	62,668 44		3,471 01
Do	1881			6,184 85		20,773 13	26,957 98	2,692 56	24,265 42	
Do	1880†	22	596		8 71		8 71	8 71		
Expenses of revenue cutter service (transfer)	1880†	18	418		18 70		18 70	18 70		
Expenses of revenue cutter service	1879†	22	276		5 50		5 50	5 50		
Supplies of light houses	1883	22	309		351,818 63	9,887 81	361,706 44	343,385 93		18,320 51
Do	1882			7,311 99		15,282 49	22,594 48	5,640 52		16,953 96
Do	1881			12,241 40		80 52	12,321 92	137 20	12,184 72	
Do	1879†	22	276, 282		604 29		604 29	604 29		
Repairs and incidental expenses of light houses	1883	22	309		310,000 00	10,385 43	320,385 43	294,670 29		25,715 14
Do	1882			21,144 80		2,632 05	23,776 85	194 92		23,581 93
Do	1881			6,363 85		6 86	6,370 71	458 60	5,912 11	
Do	1881 / 1882			4,000 00			4,000 00		4,000 00	
Salaries of keepers of light houses	1883	22	308		585,000 00	1,377 14	586,377 14	577,817 56		8,559 58
Do	1882			34,937 19		9,527 19	44,464 38	395 84		44,068 54
Do	1881			31,512 43			31,512 43		31,512 43	
Inspecting lights	1883	22	309		4,000 00	558 64	4,558 64	3,700 00		858 64
Do	1882			1,267 16			1,267 16	68 19		1,198 97
Do	1881			1,541 92			1,541 92		1,541 92	

Expenses of light vessels	1883	22	308		240,000 00		240,000 00	228,366 47		11,633 53
Do	1882			8,454 98		4,484 78	12,939 76	232 10		12,707 66
Do	1881			236 54		11 66	248 20		248 20	
Do	1879‖	22	277, 282		47 52		47 52	47 52		
Expenses of fog-signals	1883	22	308		60,000 00	4,833 71	64,833 71	61,102 27		3,731 44
Do	1882			14,123 65		3,078 15	17,201 80	1,290 00		15,911 80
Do	1881			539 79		379 55	919 34	126 92	792 42	
Expenses of buoyage	1883	22	308		325,000 00	12,863 23	337,863 23	325,812 98		12,050 25
Do	1882			6,766 66		10,401 91	17,168 57	630 92		16,537 65
Do	1881			14,322 15			14,322 15		14,322 15	
Do	1879‖	22	282		43 20		43 20	43 20		
Repairs and preservation of public buildings	1883	22	306		140,000 00	2 00	140,002 00	136,002 14		3,999 86
Do	1882			30,193 39		6,172 73	36,366 62	30,501 65		5,864 97
Do	1881			6,264 58			6,264 58	1,327 39	4,937 19	
Repairs and preservation of public buildings (transfer account)	1880‖	18	418		40 79		40 79	40 79		
Repairs and preservation of public buildings	1879‖	22	282		156 24		156 24	156 24		
Furniture, and repairs of same, for public buildings	1883	22	312, 384		200,393 22		200,393 22	180,393 45		19,989 77
Do	1882	22	260	34,836 80	17,410 00	3,661 20	55,908 00	53,498 29		2,409 80
Do	1881			8,545 97			8,545 97	2,658 80	5,887 17	
Fuel, lights, and water for public buildings	1883	22	312, 384		415,369 96	21 78	415,391 74	393,597 02		21,794 72
Do	1882			74,152 59		2,857 55	83,010 14	61,313 58		21,696 56
Do	1881	22	260	159 76	56,000 00	2,156 17	58,315 93	56,575 15	1,740 78	
Do	1880‖	22	596		280 50		280 50	280 50		
Do	1879	22	277		110 82		110 82	110 80	02	
Heating apparatus for public buildings	1883 / 1884	22	612		15,000 00		15,000 00			15,000 00
Do	1883	22	313		100,000 00		100,000 00	98,069 21		1,930 79
Do	1882			15,324 62		6,759 50	22,084 12	15,185 57		6,898 55
Do	1881			1,376 26			1,376 26	1,290 08	86 18	
Pay of custodians, and janitors	1883	22	312		7,581 52		7,581 52	7,581 52		
Do	1881			1 10			1 10		1 10	
Pay of assistant custodians and janitors	1883	22	312		278,319 52	78 67	278,398 19	270,500 00		7,898 19
Commissions to superintendents of lights	1880	22	259		222 00		222 00	222 00		
Marine Hospital Service		R. S.	3039, 4803	177,869 85	5303,073 00	8,574 06	579,517 06	469,684 46		109,833 44
Do	1880	22	596		44 77		44 77	44 77		
Do	1879*	22	276		6 17		6 17	6 17		
Marine Hospital Service (transfer account)		18	418		20 12	210 69	230 81	230 81		
Life-Saving Service	1883	22	307, 384 300, 402		742,621 54	1,069 66	743,691 20	673,676 57		70,014 63
Do	1882	22	259, 588	54,269 18	1,242 85	757 77	56,269 80	33,053 54		23,216 26
Do	1881			38,667 19		682 88	39,350 07		39,350 07	
Do	1880‖	22	596		175 50		175 50	175 50		
Do	1879‖	22	277		293 87		293 87	293 87		
Life-Saving Service, contingent expenses	1881			345 76		1,375 84	1,721 60	12 83	1,708 77	
Do	1879‖	22	282		42 21		42 21	42 21		
Establishing life-saving stations		22	308, 606	29,541 39	100,000 00	62 01	129,603 40	43,593 80		86,009 60
Carried forward				1,663,050 99	12,173,746 68	243,901 00	14,080,699 44	11,937,361 90	571,830 39	1,271,506 65

* Prior to July 1. ‖ And prior years. ‖ $23,031.37 transferred to Treasury ledger. § $34,921.30 transferred to Treasury ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
		Vol.	Page or section.							
CUSTOMS—Continued.										
Brought forward				$1,663,050 99	$12,173,746 68	$243,901 77	$14,080,699 44	$11,937,361 90	$871,830 89	$1,271,506 65
Rebuilding and improving life-saving stations				453 95		343 97	797 92	103 00		694 92
Rebuilding revenue steamer Wm. Pitt Fessenden				98,946 15			98,946 15	58,735 19		40,210 96
Rebuilding revenue steamer Commodore Perry		22	308		75,000 00		75,000 00	1,030 00		73,970 00
Constructing a revenue steamer				22,885 20			22,885 20	22,253 00		632 20
Constructing two steam launches		22	308		16,000 00		16,000 00	8,310 00		7,690 00
Building or purchase of such vessels as may be required for the Revenue Service				7,092 02		3,715 91	10,807 93	2,643 15		8,164 78
Do	1880*	22	596		2,010 00		2,010 00	2,010 00		
Compensation in lieu of moieties	1883	22	313		30,000 00		30,000 00	25,389 83		4,610 17
Do	1882			82 14			82 14			82 14
Do	1881			27,139 16			27,139 16		27,139 16	
Do	1880†					60 15	60 15		60 15	
Do	1879†	22	276		60 15		60 15	60 15		
Salaries and traveling expenses of agents at seal fisheries in Alaska	1883	22	314		13,350 00		13,350 00	5,079 37		8,270 63
Do	1882			6,678 01			6,678 01	5,563 95		1,114 06
Do	1881	22	277	1,304 63	255 00		1,559 63	255 00	1,304 63	
Do	1879†	22	260		192 00		192 00	192 00		
Standard weights and measures	1883	22	384,390,392		570 50		570 50	560 50		10 00
Do	1882			4,618 20			4,618 20	4,018 20		600 00
Protection of sea-otter hunting-grounds and seal fisheries in Alaska	1883	22	314		25,000 00		25,000 00			25,000 00
Do	1882			25,000 00			25,000 00			25,000 00
Do	1881			20,000 00			20,000 00	20,000 00		
Custom-house and post-office, Fall River, Mass		22	306	25,046 01	15,000 00	80	40,046 81	39 00		40,007 81
Custom-house, Boston, Mass				190 33			190 33			190 33
Custom-house, Hartford, Conn		22	304, 603	10,558 07	22,000 00		32,558 07	23,397 75		9,160 32
Barge-office building, New York		22	304, 604	401 91	24,000 00		24,401 91	24,304 31		97 60
Custom-house and post-office, Albany, N. Y.		22	303, 603	66,321 54	70,000 00	2,148 69	138,470 23	103,730 52		34,739 71
Custom-house and post-office, Buffalo, N. Y.		22	305, 604		137,500 00		137,500 00	8,041 90		129,458 10
Marine Hospital, Pittsburgh, Pa				7,015 24			7,015 24			7,015 24
Marine Hospital, Wilmington N. C				250 00			250 00			250 00
Marine Hospital, Baltimore, Md		22	306		100,000 00		100,000 00			100,000 00
Custom-house, New Orleans, La		22	304, 603	22,855 03	75,000 00	7,311 80	105,166 83	73,762 67		31,404 16
Marine Hospital, New Orleans, La		22	306		100,000 00		100,000 00	17,504 10		82,495 90
Custom-house, Galveston, Tex		22	304		62,500 00		62,500 00			62,500 00

Custom house and post-office, Cincinnati, Ohio		22	303, 603	149, 056 25	600, 000 00		749, 056 25	269, 439 54		479, 616 71
Marine Hospital, Cincinnati, Ohio		22	306		100, 000 00		100, 000 00	51, 500 00		48, 500 00
Custom-house, Cleveland, Ohio		22	303	47, 094 68	150, 000 00		197, 094 68	135, 402 08		61, 692 60
Custom-house, court-house, &c., Toledo, Ohio		22	305	101, 125 79	100, 000 00	1, 513 87	202, 639 66	37, 380 37		165, 259 29
Custom-house, court-house, and post-office, Evansville, Ind		22	276	5, 604 38	1 12		5, 605 50	1, 369 17		4, 236 33
Custom-house, subtreasury, &c., Chicago, Ill		22	305	3, 264 25	31, 000 00	1, 035 33	35, 299 58	35, 223 15		76 43
Marine Hospital, Chicago, Ill				98 97			98 97			98 97
Bridewell Dock Property, Chicago, Ill		22	305		3, 000 00		3, 000 00	1, 417 00		1, 583 00
Marine Hospital, Cairo, Ill		22	306		60, 000 00		60, 000 00			60, 000 00
Marine Hospital, Memphis, Tenn		22	603	29, 785 10	16, 000 00		45, 785 10	16, 700 80		29, 084 30
Custom-house, court-house, and post-office, Memphis, Tenn		22	304, 603	104, 980 60	100, 000 00	16 00	204, 996 60	109, 891 60		95, 105 00
Custom-house, court-house, and post-office, Nashville, Tenn		22	306	4, 677 14	6, 000 00	830 08	11, 507 22	10, 691 66		815 56
Marine Hospital, Key West, Fla		22	305	3 51	4, 000 00		4, 003 51	4, 000 25		3 26
Custom-house, Saint Louis, Mo		22	305, 604	187, 814 73	280, 000 00	49, 576 18	517, 390 91	445, 063 42		72, 327 49
Custom-house, post-office, &c., Kansas City, Mo		22	304	115, 881 64	75, 000 00		190, 881 64	88, 689 12		102, 192 52
Appraiser's stores, San Francisco, Cal						555, 44	555 44	57 45		497 99
Marine Hospital, San Francisco, Cal				422 63		23 75	446 38	262 13		184 25
Marine Hospital, Port Townsend, Washington, Territory		22	305		18, 000 00		18, 000 00	18, 000 00		
Ram Island light-station, Maine		22	310		25, 000 00	1, 317 13	26, 317 13	15, 000 00		11, 317 13
Beacon lights, Lake Memphremagog, Vermont				54 81			54 81			54 81
Day beacons, Maine, New Hampshire, and Massachusetts				4, 095 38		121 55	4, 216 93			4, 216 93
Stage Harbor light-station, Massachusetts				117 26			117 26			117 26
Ispwich light-station, Massachusetts				61 74			61 74			61 74
Berden's Flats light-station, Massachusetts						273 23	273 23			273 23
Fuller's Rock and Sassafras Point light-station, Rhode Island				4, 500 00			4, 500 00			4, 500 00
Wickford Harbor light-station, Rhode Island				10, 000 00			10, 000 00			10, 000 00
Sakonnet light-station, Rhode Island		22	309		20, 000 00		20, 000 00	20, 000 00		
Conimicut light-station, Rhode Island						336 41	336 41			336 41
Castle Hill fog-signal, Rhode Island				10, 000 00			10, 000 00			10, 000 00
Saybrook beacon light, Conn		22	309		20, 000 00		20, 000 00			20, 000 00
Cumberland Head light-station, New York				250 00			250 00			250 00
Cold Spring Harbor light-station, New York				10, 000 00			10, 000 00			10, 000 00
Thirty Mile Point light-station, New York				10, 000 00			10, 000 00			10, 000 00
Elm Tree light-station, New York				2, 500 00			2, 500 00	2, 500 00		
Princes Bay light-station, New York				3, 500 00			3, 500 00			3, 500 00
Danskammer Point light-station, New York		22	309		5, 000 00		5, 000 00			5, 000 00
Throg's Neck light-station, New York		22	309		10, 000 00		10, 000 00	10, 000 00		
Tarrytown light-station, New York		22	309		25, 000 00		25, 000 00	25, 000 00		
Carried forward				2, 814, 777 44	14, 590, 185 45	313, 082 06	17, 718, 044 95	13, 641, 933 23	900, 334 83	3, 175, 776 89

* Prior to July 1.

† And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
CUSTOMS—Continued.										
Brought forward				$2,814,777 44	$14,590,185 45	$313,082 06	$17,718,044 95	$13,641,933 23	$900,334 83	$3,175,776 89
Hell Gate Electric Lights, New York		22	310, 607		20,400 00		20,400 00	10,400 00		10,000 00
Lights on the Hudson River, New York		22	607		6,500 00		6,500 00	6,500 00		
Barnegat light-station, New Jersey				9,000 00			9,000 00			9,000 00
Absecom light-station, New Jersey				20,000 00			20,000 00			20,000 00
Horse Shoe Shoal Range lights, New Jersey				2,000 00			2,000 00			2,000 00
Cohansey light-station, New Jersey		22	310		1,000 00		1,000 00	1,000 00		
Great Bed light-station, New Jersey						1,039 92	1,039 92			1,039 92
Lewes light-station, Delaware				2,058 92			2,058 92			2,058 92
Ship John Shoal light-station, Delaware				2,952 13			2,952 13			2,952 13
Reedy Island light-station, Delaware				200 09			200 09			200 09
Fourteen Foot Bank light-station, Delaware		22	309, 607		175,000 00		175,000 00	2,500 00		172,500 00
Five Fathom Bank light-ship, Delaware Bay						43	43			43
Lazaretto Depot, Maryland				4,000 00			4,000 00	1,000 00		3,000 00
Janis Island light-station, Maryland				272 92			272 92			272 92
Hooper's Straight light-station, Maryland				173 00			173 00			173 00
Kent Point light-station, Maryland				5,000 00			5,000 00	5,000 00		
Great Shoals light station, Maryland		22	607		15,000 00		15,000 00			15,000 00
Sandy Point light-station, Maryland		22	309		25,000 00		25,000 00	10,000 00		15,000 00
Patuxent River Range lights, Maryland		22	309		25,000 00		25,000 00	15,000 00		10,000 00
Portsmouth Depot light-station, Virginia				4,500 00			4,500 00	1,000 00		3,500 00
Bell's Rock light-station, Virginia				3,813 36			3,813 36	500 00		3,313 36
Laurel Point light-station, North Carolina				225 95			225 95			225 95
Hilton Head and Bay Point light-station, South Carolina				307 55			307 55			307 55
Sampit River light-station, South Carolina				3 70			3 70			3 70
Fig Island light-station, Georgia				34 27			34 27			34 27
Lights on the Savannah River, Georgia				36,838 00			36,838 00	20,000 00		16,838 00
American Shoal light-station, Florida				31,334 52			31,334 52			31,334 52
Dry Tortugas light-station, Florida				75,000 00			75,000 00			75,000 00
Sanibal Island light-station, Florida		22	309	20,000 00	30,000 00		50,000 00	1,000 00		49,000 00
Fowey Rock light-station, Florida		22	277		4 00		4 00	4 00		
Repairs of iron light-houses, Florida				3,100 00			3,100 00			3,100 00
Florida Reef beacons, Florida				10,000 00			10,000 00			10,000 00
Mosquito Inlet light-station, Florida		22	310, 607		60,000 00		60,000 00	5,000 00		55,000 00
Cape San Blas light-station, Florida		22	607		35,000 00		35,000 00			35,000 00
Dog River Bar and Choctaw Pass Channel light-station, Alabama		22	607	6,000 00	19,000 00		25,000 00			25,000 00
South Pass light-station, Louisiana				16,800 00		281 92	17,081 92			17,081 92

Calcasieu Range light-station, Louisiana				1,500 00			1,500 00			1,500 00
Amite River light-station, Louisiana				500 00		714 52	1,214 52			1,214 52
South Pass Pier lights, Mississippi River, Louisiana				9,189 25			9,189 25			9,189 25
Trinity Shoal light-ship, Louisiana				3,020 56			3,020 56			3,020 56
Red River lights, Louisiana				1,305 09			1,305 09			1,305 09
Re-establishment of light-houses, Texas				17,000 00		3,000 00	20,000 00			20,000 00
Maumee Bay light-station, Ohio				4,825 78			4,825 78			4,825 78
Sandusky Bay light-station, Ohio				94 52			94 52			94 52
Maumee Range beacon, Ohio		22	309		20,000 00		20,000 00	1,000 00		19,000 00
Pier Head beacon lights on the lakes, Michigan				19,644 74			19,644 74	18,200 00		1,444 74
Graham Shoals bell buoy, Michigan						384 32	384 32			384 32
Stannard's Rock light-station, Michigan				28,000 00			28,000 00	15,000 00		13,000 00
Waugoshance light-station, Michigan		22	309		25,000 00		25,000 00			25,000 00
Detroit River light-station, Michigan		22	310, 607		60,000 00		60,000 00	2,500 00		57,500 00
Portage River light-station, Michigan		22	310		1,000 00		1,000 00			1,000 00
Belle Isle light-station, Michigan		22	310		6,000 00		6,000 00	6,000 00		
Little Traverse light-station, Michigan		22	310		15,000 00		15,000 00			15,000 00
Point No Point light-station, Washington Territory*				6,421 66			6,421 66			6,421 66
Point Robinson fog signal, Washington Territory		22	310		7,000 00		7,000 00	500 00		6,500 00
West Point fog-signal, Washington Territory						6 05	6 05			6 05
Tillamook Head light-station, Oregon				1,729 32			1,729 32			1,729 32
Lights, beacons, and buoys, Willamette and Columbia Rivers, Oregon		22	310		3,000 00		3,000 00	3,000 00		
Racine Point light-station, Wisconsin†				5,018 64			5,018 64			5,018 64
Sherwood's Point light-station, Wisconsin*				11,000 00			11,000 00	11,000 00		
Re-establishment of lights, Mississippi River	1882					4,839 57	4,839 57			4,839 57
Oakland Harbor light-station, California				5,000 00			5,000 00			5,000 00
Point Fermin light-station, California				300 00			300 00			300 00
Piedras Blancas light-station, California				499 94			499 94			499 94
Point Pinos light-station, California				1,367 85			1,367 85			1,367 85
Northwest Seal Rock light-station, California		22	310, 607		100,000 00		100,000 00	30,000 00		70,000 00
Farallon fog-signal, California				4 40			4 40			4 40
Lime Point fog-signal, California		22	310		20,000 00		20,000 00	10,000 00		10,000 00
Steam tender for the Atlantic coast		22	310	6,689 30	60,000 00	149,66	66,838 96	60,142 21		6,696 75
Steam tender for the Fourth District		22	277		7 92		7 92	7 92		
Steam tender for the western river lights				324 47			324 47			324 47
Survey of light-house sites		22	309	9,152 06	10,000 00	886,37	20,038 43	4,500 00		15,538 43
Fog-signal on light-ship				521 69			521 69			521 69
Labratory of the light-house board				3,000 00			3,000 00			3,000 00
Duplicate fog-signals for the coasts, United States				04		25 39	25 43			25 43
Depot for the twelfth district				2 09			2 09			2 09
Depot for the thirteenth district		22	277		5 62		5 62	5 62		
Establishment and maintenance of lighted buoys		22	608		25,000 00		25,000 00			25,000 00
Carried forward				3,204,503 25	15,354,102 99	324,410 21	18,883,016 45	13,882,692 98	900,334 83	4,099,988 64

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
		Vol.	Page or section.							
CUSTOMS—Continued.										
Brought forward				$3,204,503 25	$15,354,102 99	$324,410 21	$18,883,016 45	$13,882,692 98	$900,334 83	$4,099,988 64
Conducting scientific researches for lighthouse establishment		22	336		2,925 00		2,925 00	2,925 00		
Lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers	1883	22	309		150,000 00		150,000 00	149,251 80		748 20
Do	1882					171 60	171 60	12 12		159 48
Do	1881			985 52		1,736 39	2,721 91	32 00	2,689 91	
Do	1879*					1 50*	1 50		1 50	
Completing lighting and buoyage of Ohio River		22	309		15,000 00		15,000 00	15,000 00		
Repayment to importers excess of deposits. Act March 3, 1881				146 27			146 27	132 03	14 24	
Repayment to importers excess of deposits. Act August 5, 1882		22	260		300,000 00		300,000 00	15,047 36		284,952 64
Repayment to importers excess of deposits. Charges and commission cases		22	260		150,000 00		150,000 00	52,076 91		97,923 09
Repayment to importers excess of deposits		R. S.	3689		4,300,582 55	23,365 00	4,323,947 55	4,323,947 55		
Debentures, drawbacks, bounties or allowances		R. S.	3689		2,257,730 33	13,570 55	2,271,300 88	2,271,300 88		
Debentures, drawbacks, bounties or allowances. Act June 16, 1880				17,439 86			17,439 86			17,439 86
Debentures and other charges		R. S.	3689		25 23		25 23	25 23		
Detection and prevention of frauds upon the customs revenue	1883	20	386		73,677 29	100 00	73,777 29	73,777 29		
Do	1882	20	386		2,923 66		2,923 66	2,923 66		
Do	1881			66,904 69			66,904 69		66,904 69	
Inspection of neat cattle shipped to foreign ports	1883	22	313		50,000 00		50,000 00	49,087 69		912 31
Do	1882			4,524 33			4,524 33	3,153 08		1,371 25
Refunding moneys erroneously received and covered into the Treasury		R. S.	3689		126 70		126 70	126 70		
Refunding moneys erroneously received and covered into the Treasury prior to July 1, '80		22	596		250 00		250 00	250 00		
Unclaimed merchandise		R. S.	3689		2,565 18		2,565 18	2,565 18		
Extra pay to officers and men who served in the Mexican war. Revenue marine		R. S.	3689		216 00		216 00	216 00		
Compensation and expenses of tariff commission		R. S.	3689		69,000 00		69,000 00	69,000 00		
Expenses of regulating immigration		22	214		231,476 50		231,476 50	127,345 97		104,130 53

Reimbursement of master of the Verbena				33 83			33 83		33 83	
Relief of David Mordecai and J. Randolph Mordecai		22	155		822 00		822 00	822 00		
Refunding duties to Schmidt and Ziegler, of N. O		22	260		91 64		91 64	91 64		
Refunding duties to the American Company of revisers of the New Testament		22	95		1,472 50		1,472 50	1,472 50		
Payment to W. and J. Sloan for merchandise erroneously sold		22	260		1,017 33		1,017 33	1,017 33		
Removal of remains of R. H. Carter, late inspector customs, from Panama to Virginia						36 58	36 58		36 58	
Refund to William Robinson, master of schooner Dreadnaught		22	588		20 00		20 00	20 00		
Refund to Jas. W. Bell, master of sloop Theodosia E. Bell		22	588		20 00		20 00	20 00		
Refund to R. T. Aycock, master of schooner Geo. W. Thomas		22	588		45 00		45 00	45 00		
Total customs				3,294,537 75	22,964,089 90	363,391 83	26,622,019 48	21,044,377 90	970,615 58	4,607 626 00
INTERIOR CIVIL.										
Salaries, office of Secretary of the Interior	1883	22	*246		140,766 30	457 19	141,223 49	141,223 49		
Do	1882					14 36	14 36			14 36
Do	1881			02			02		02	
Contingent expenses, office of Secretary of the Interior	1883	22	*246		10,500 00	1,837 51	12,337 51	11,568 59		768 92
Contingent expenses, office of Secretary of the Interior	1882			125 55			125 55	123 34		2 21
Contingent expenses, office of Secretary of the Interior	1881			43			43		43	
Contingent expenses, office of Secretary of the Interior	1879*	22	275		36 00		36 00	36 00		
Salaries, temporary clerks, Department of the Interior	1882					2 95	2 95			2 95
Salaries, temporary clerks, Department of the Interior	1881			1 30			1 30		1 30	
Rent of building, Department of the Interior	1883	22	247		27,500 00	2,050 00	29,550 00	29,550 00		
Do	1882					840 00	840 00			840 00
Do	1881 / 1882			410 00			410 00			410 00
Fuel, lights, &c., Department of the Interior	1883	22	246		10,000 00		10,000 00	10,000 00		
Do	1882	22	264		1,500 00	424 41	1,924 41	1,762 78		161 63
Do	1879*	22	276		94 50		94 50	94 50		
Rent of additional buildings, Department of the Interior				18,000 00		618 34	18,618 34	18,618 34		
Packing, &c., Congressional documents	1883	22	(*)		5 75		5 75	5 75		
Carried forward				$18,537 30	$190,402 55	$6,244 76	$215,184 61	$212,982 09	$1 75	$2,200 07

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
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INTERIOR CIVIL—Continued.										
Brought forward				$18,537 30	$190,402 55	$6,244 76	$215,184 61	$212,982 79	$1 75	$2,200 07
Packing, &c., Congressional documents	1882					8 79	8 79			8 79
Do	1881			14 04			14 04		14 04	
Stationery, Interior Department	1883	22	246, 585		60,000 00	7,073 88	67,073 88	62,668 28		4,405 60
Do	1882			850 56		2,946 55	3,797 11	3,797 11		
Do	1881			140 07			140 07		140 07	
Postage, Interior Department	1883	22	247		15,000 00		15,000 00	14,859 86		140 14
Do	1882			2,730 00			2,730 00	2,227 00		503 00
Do	1881			60,600 00			60,600 00		60,600 00	
Postage to postal union countries	1883	22	247		5,000 00		5,000 00	2,000 00		3,000 00
Do	1882					1,720 99	1,720 99			1,720 99
Do	1881			35 58			35 58		35 58	
Rent of rooms for Court of Claims	1882					296 71	296 71			296 71
Salaries, General Land Office	1883	22	*247, 590		379,856 17	288 00	380,144 17	379,961 70		182 47
Do	1882					1,334 74	1,334 74			1,334 74
Do	1881			80 69			80 69		80 69	
Contingent expenses, General Land Office	1883	22	*247		31,000 00	2,820 27	33,820 27	33,767 46		52 81
Do	1882					958 30	958 30	633 20		325 10
Do	1881			221 44			221 44		221 44	
Maps of the United States	1883	22	*247		6,000 00		6,000 00	6,000 00		
Do	1881			25			25		25	
Reproducing plats of survey, General Land Office	1883	22	326		20,000 00		20,000 00	14,000 00		6,000 00
Do	1882					2 50	2 50			2 50
Do	1881			2 00			2 00		2 00	
Salaries, office of Commissioner of Indian Affairs	1883	22	*247		85,395 62	364 53	85,760 15	85,760 15		
Do	1882					7 54	7 54			7 54
Salaries, temporary clerks, office of Indian Affairs	1882 / 1883			3,000 00		3 33	3,003 33	3,000 00		3 33
Do	1883 / 1884	22	450		3,000 00		3,000 00	2,700 00		300 00
Contingent expenses, office of Indian Affairs	1883	22	*247		3,000 00	476 61	3,476 61	3,476 61		
Do	1881			1 06			1 06		1 06	
Salaries, office of Commissioner of Railroads	1883	22	*250		14,589 31		14,589 31	14,589 31		
Do	1882					5 24	5 24			5 24
Salaries, office of Auditor of Railroad Accounts	1881			2 79			2 79		2 79	
Contingent expenses, office of Commissioner of Railroads	1883	22	*250		1,700 00	256 17	1,956 17	1,956 17		

Do	1882					18 22	18 22	6 25		11 97
Do	1881			600 33			600 33		600 33	
Traveling expenses, Commissioner of Railroads	1883	22	*250		3,000 00	214 34	3,214 34	3,214 34		
Do	1882					660 18	660 18			660 18
Salaries, office of Commissioner of Education	1883	22	*249		43,745 75	206 61	43,952 36	43,952 36		
Do	1882					2 36	2 36			2 36
Do	1881			4 82			4 82		4 82	
Contingent expenses, office of Commissioner of Education	1883	22	*249		5,975 00	1,720 86	7,695 86	7,695 86		
Do	1882					817 95	817 95	23 83		794 12
Do	1881			7 52			7 52		7 52	
Distributing documents, Bureau of Education	1883	22	*249		2,000 00	609 23	2,609 23	2,609 23		
Do	1882					320 59	320 59	266 95		53 64
Do	1881			55 23			55 23		55 23	
Salaries, office of Commissioner of Pensions	1883	22	*248		1,852,948 77		1,852,948 77	1,723,948 77		129,000 00
Do	1882					663 09	663 09			663 09
Do	1881			82 51			82 51		82 51	
Contingent expenses, office of Commissioner of Pensions	1883	22	*248		60,000 00	1,511 23	61,511 23	61,511 23		
Do	1882					65 80	65 80			65 80
Do	1881			12 24			12 24		12 24	
Additional clerks, office of Commissioner of Pensions	1882					583 89	583 89			583 89
Do	1881			333 57			333 57		333 57	
Investigation of pension cases, office of Commissioner of Pensions	1883	22	*248		300,000 00	3,369 19	303,369 19	176,369 19		127,000 00
Do	1882			45,000 00			45,000 00	8,621 63		36,378 37
Investigation of frauds, Pension Office	1881			17,005 91			17,005 91		17,005 91	
Salaries, office of Commissioner of Patents	1883	22	*249		550,857 94	603 08	551,461 02	551,461 02		
Do	1882					435 49	435 49	120 60		314 89
Do	1881			15 88			15 88		15 88	
Contingent expenses, office of Commissioner of Patents	1883	22	*249		25,000 00	199 12	25,199 12	25,199 12		
Do	1882					1 37	1 37			1 37
Do	1881			6 12			6 12		6 12	
Scientific library, office of Commissioner of Patents	1883	22	*249		5,000 00	965 43	5,965 43	5,965 43		
Do	1882					2 09	2 09			2 09
Do	1881			54			54		54	
Plates for Patent Office Official Gazette	1883	22	*249, 585		32,000 00	423 60	32,423 60	32,423 60		
Do	1882	22	264		1,178 50	67 50	1,246 00	1,178 50		67 50
Do	1881	22	264	4 64	722 15		726 79	722 15	4 64	
Photolithographing, office of Commissioner of Patents	1883	22	*249, 585		60,000 00	6,218 98	66,218 98	66,218 98		
Do	1882					1 33	1 33			1 33
Do	1881			80			80		80	
Copies of drawings, office of Commissioner of Patents	1883	22	249		34,720 00	3,697 28	38,417 28	38,417 28		
Do	1882					9 70	9 70			9 70
Carried forward				149,345 89	3,792,091 76	48,197 42	3,989,635 07	3,594,305 96	79,229 78	316,099 33

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
		Vol.	Page or section.							
INTERIOR CIVIL—Continued.										
Brought forward				$149,345 89	$3,792,091 76	$48,197 42	$3,989,635 07	$3,594,305 96	$79,229 78	$316,099 33
Copies of drawings, office of Commissioner of Patents	1881			1 10			1 10		1 10	
Classified abridgment of letters patent				2,000 00			2,000 00	438 15	1,561 85	
Illustrations of Patent Office Report of 1870		22	590		6,000 00		6,000 00			6,000 00
Salaries, office of Architect of the Capitol	1883	22	*250		17,644 00		17,644 00	17,044 20		599 80
Salaries of employés under Architect of the Capitol	1882					4 00	4 00	2 00		2 00
Salaries, office of Director Geological Survey	1883	22	*250		34,940 00		34,940 00	33,728 46		1,211 54
Enlarging court-house, Washington, D. C				42,000 00			42,000 00	42,000 00		
Penitentiary building, Territory of Dakota				29,466 55			29,466 55	16,731 90		12,734 65
Salaries, office of surveyor general of Arizona	1883	22	251		5,595 89		5,595 89	5,595 89		
Do	1882					24 47	24 47			24 47
Do	1881			201 68			201 68		201 68	
Contingent expenses, office of surveyor-general of Arizona	1883	22	326		1,500 00		1,500 00	1,500 00		
Do	1882					22 75	22 75			22 75
Do	1881	22	264		95 50		95 50	95 50		
Salaries, office of surveyor-general of California	1883	22	250		35,000 00		35,000 00	35,000 00		
Do	1882					92	92			92
Do	1881			25 19			25 19		25 19	
Contingent expenses, office of surveyor-general of California	1883	22	325		4,000 00		4,000 00	4,000 00		
Do	1882					89	89			89
Do	1881			65 78			65 78		65 78	
Salaries, office of surveyor-general of Colorado	1883	22	*250		8,904 11		8,904 11	8,643 16		260 95
Do	1881			5 39			5 39		5 39	
Contingent expenses, office of surveyor-general of Colorado	1883	22	325		1,500 00		1,500 00	1,500 00		
Do	1881			2 16			2 16		2 16	
Salaries, office of surveyor-general of Dakota	1883	22	*250		9,452 05		9,452 05	9,452 05		
Do	1881	22	264	562 46	33 20		595 66		595 66	
Contingent expenses, office of surveyor-general of Dakota	1883	22	325		2,000 00		2,000 00	2,000 00		
Do	1881	22	264		256 10		256 10	111 10	145 00	
Salaries, office of surveyor-general of Florida	1883	22	250		4,800 00		4,800 00	4,800 00		
Do	1882					3 87	3 87			3 87
Do	1881			163 14		38 68	201 82	19 41	182 41	
Contingent expenses, office of surveyor-general of Florida	1883	22	325		1,000 00		1,000 00	1,000 00		

Do	1882					2 19	2 19			2 19
Salaries, office of surveyor-general of Idaho	1883	22	251		5,000 00	120 57	5,120 57	5,120 57		
Do	1882					284 68	284 68			284 68
Do	1881			07			07		07	
Contingent expenses, office of surveyor-general of Idaho	1883	22	326		1,500 00	31 10	1,531 10	1,531 10		
Do	1882					3 00	3 00			3 00
Salaries, office of surveyor-general of Louisiana	1883	22	250		12,000 00		12,000 00	11,846 75		153 25
Do	1882					1 00	1 00			1 00
Do	1881	22	264		199 50		199 50	199 50		
Contingent expenses, office of surveyor-general of Louisiana	1883	22	325		1,000 00		1,000 00	1,000 00		
Salaries, office of surveyor-general of Minnesota	1883	22	*250		9,808 22	23 78	9,832 00	9,637 93		194 07
Do	1882					85 64	85 64			85 64
Contingent expenses, office of surveyor-general of Minnesota	1883	22	325		1,000 00		1,000 00	1,000 00		
Do	1882					169 14	169 14			169 14
Do	1881			221 24			221 24		221 24	
Salaries, office of surveyor-general of Montana	1883	22	*251		8,404 11		8,404 11	8,404 11		
Do	1882					3 82	3 82			3 82
Do	1881			1 68			1 68		1 68	
Contingent expenses, office of surveyor-general of Montana	1883	22	326		2,000 00		2,000 00	2,000 00		
Do	1881			30			30		30	
Salaries, office of surveyor-general of Nebraska and Iowa	1883	22	251		6,000 00		6,000 00	5,939 56		60 44
Do	1882					116 80	116 80			116 80
Contingent expenses, office of surveyor-general of Nebraska and Iowa	1883	22	326		1,500 00		1,500 00	1,500 00		
Salaries, office of surveyor-general of Nevada	1883	22	251		5,500 00	1,375 00	6,875 00	6,623 83		251 17
Do	1882					369 40	369 40			369 40
Do	1881			28 86			28 86		28 86	
Contingent expenses, office of surveyor-general of Nevada	1883	22	326		1,500 00	375 00	1,875 00	1,875 00		
Do	1882					6 43	6 43			6 43
Do	1881	22	264		73		73	73		
Salaries, office of surveyor-general of New Mexico	1883	22	250		8,500 00		8,500 00	8,500 00		
Do	1882					4 28	4 28			4 28
Contingent expenses, office of surveyor-general of New Mexico	1883	22	325		2,500 00		2,500 00	2,500 00		
Do	1882			90 00			90 00	90 00		
Salaries, office of surveyor-general of Oregon	1883	22	251		7,000 00		7,000 00	7,000 00		
Contingent expenses, office of surveyor-general of Oregon	1883	22	326		1,500 00	45 95	1,545 95	1,500 00		45 95
Do	1882					67 73	67 73	45 95		21 78
Carried forward				224,181 49	3,999,725 17	51,378 51	4,275,285 17	3,854,282 81	82,268 15	338,734 21

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
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INTERIOR CIVIL—Continued.										
Brought forward				$224,181 49	$3,999,725 17	$51,378 51	$4,275,285 17	$3,854,282 81	$82,268 15	$338,734 21
Salaries, office of surveyor-general of Utah	1883	22	*251		5,595 89		5,595 89	5,595 56		33
Contingent expenses, office of surveyor-general of Utah	1883	22	326		1,500 00		1,500 00	1,500 00		
Salaries, office of surveyor-general of Washington	1883	22	251		8,000 00		8,000 00	8,000 00		
Do	1881					79	79		79	
Contingent expenses, office of surveyor-general of Washington	1883	22	326		1,500 00		1,500 00	1,500 00		
Salaries, office of surveyor-general of Wyoming	1883	22	251		6,000 00		6,000 00	6,000 00		
Contingent expenses, office of surveyor-general of Wyoming	1883	22	326		1,500 00		1,500 00	1,500 00		
Surveying private lands in Arizona	1883	22	326		8,000 00		8,000 00	5,250 00		2,750 00
Do	1882			3,204 50		383 32	3,587 82	275 80		3,312 02
Do	1881			2,501 08		20	2,501 28		2,501 28	
Do	1879†					24 00	24 00		24 00	
Surveying private lands in California	1883	22	326		10,000 00		10,000 00	5,419 60		4,580 40
Do	1882			4,716 00		121 20	4,837 20	2,819 74		2,017 46
Do	1881			3,898 20		130 70	4,028 90	26 50	4,002 40	
Do	1880†	22	595		25 02	76 10	101 12	25 02	76 10	
Surveying private lands in New Mexico	1883	22	326		8,000 00		8,000 00	1,350 00		6,650 00
Do	1882			6,650 00		33 02	6,683 02	738 70		5,944 32
Do	1881			3,742 51			3,742 51	3,742 51		
Buildings and grounds, Howard University	1883	22	331		10,000 00		10,000 00	10,000 00		
Howard University	1883	22	331		15,000 00		15,000 00	15,000 00		
Elevator, Department of the Interior	1883	22	324		7,500 00		7,500 00	7,500 00		
Annual repairs of the Capitol	1883	22	325, 329, 593		46,900 00	1,102 25	48,002 25	48,002 25		
Do	1882	22	270, 271		4,000 00	433 79	4,433 79	4,431 24		2 55
Do	1881			7,000 00			7,000 00		7,000 00	
Improving the Capitol grounds	1883	22	325		65,000 00	1,430 58	66,430 58	66,430 58		
Do	1882					1,525 47	1,525 47			1,525 47
Do	1881			107 50			107 50		107 50	
Retained percentage, improvement Capitol grounds				35 52			35 52		35 52	
Senate stable and engine-house	1883	22	325		400 00	223 00	623 00	623 00		
Lighting the Capitol and grounds	1883	22	325		30,000 00	2,775 93	32,775 93	32,775 93		
Do	1882					436 84	436 84			436 84
Do	1881			2,580 93			2,580 93		2,580 93	

Repairs of buildings, Department of Interior	1883	22	324		5,780 00	209 77	5,989 77	5 209 77		780 00
Do	1881			3 59			3 59		3 59	
Reconstructing Interior Department building				64,665 00		4,527 08	69,192 08	32,192 08		37,000 00
Extension of Government Printing Office				1,016 19		273 33	1,289 52	738 57		550 95
Elevators and steam machinery, U. S. Senate	1883	22	338		10,500 00	161 19	10,661 19	10,161 19		500 00
Elevator, Providence Hospital	1883	22	263		3,500 00		3,500 00	3,500 00		
Buildings and grounds, Government Hospital of the Insane	1883	22	330		35,000 00		35,000 00	25,000 00		10,000 00
Current expenses, Government Hospital of the Insane	1883	22	330		202,500 00	875 75	203,375 75	177,500 00		25,875 75
Do	1882	22	264		15,594 38	3 95	15,598 33	15,594 38		3 95
Do	1881			07			07		07	
Additional accommodations, Government Hospital of the Insane	1883	22	330		125,000 00		125,000 00	65,000 00		60,000 00
Fire apparatus, Government Printing Office and Hospital for Insane	1883	22	331		10,000 00	1,191 71	11,191 71	10,191 71		1,000 00
Buildings and grounds, Columbia Institution for the Deaf and Dumb	1883	22	330		3,500 00		3,500 00	3,500 00		
Do	1882			2,000 00			2,000 00	2,000 00		
Current expenses, Columbia Institution for the Deaf and Dumb	1883	22	330		55,000 00		55,000 00	55,000 00		
Support of Freedman's Hospital and Asylum	1883	22	331		50,000 00	3,824 74	53,824 74	53,324 74		500 00
Do	1882	22	264		3,000 00		3,000 00	3,000 00		
Do	1881			26 00			26 00		26 00	
Payment to Orphanage Association of Saint John's Church	1883	22	337		6,000 00		6,000 00	6,000 00		
Preservation of collection, National Museum	1883	22	332, 333, 584		95,112 82		95,112 82	88,000 00		7,112 82
Preservation of collection, Smithsonian Institution	1881			7 50			7 50		7 50	
Preservation of collection, National Museum Armory Building	1883	22	332		2,500 00		2,500 00	2,500 00		
Expenses of National Academy of Science relative to Territorial surveys				350 00			350 00			350 00
Purchase of Professor Glover's collection of plates, &c., on insects of America		22	333		7,500 00		7,500 00	7,500 00		
Buildings, Columbia Hospital for Women	1883	22	331		10,000 00		10,000 00	10,000 00		
Current expenses, Columbia Hospital for Women	1878*					12 60	12 60		12 60	
Grounds, Columbia Hospital for Women	1878*					29 90	29 90		29 90	
Furniture and fixtures, National Museum	1883	22	332		60,000 00	2,339 03	62,339 03	62,339 03		
Do	1881			128 35			128 35	112 50	15 85	
Testing gas	1881			40 20			40 20		40 20	
Protection and improvement of Hot Springs of Arkansas		19	380	34,471 15	13,442 94		47,914 09	3,622 91		44,291 18
Improvements Hot Springs Reservation, Arkansas	1883	22	329		33,744 78	1,316 63	35,061 41	3,531 81		31,529 60
Reimbursement to marshals for taking the Tenth Census				96 24			96 24		96 24	
Carried forward				361,422 02	4,976,321 00	74,841 38	5,412,584 40	4,728,307 93	98,828 62	585,447 85

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1881.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
INTERIOR CIVIL—Continued.										
Brought forward				$361,422 02	$4,976,321 00	$74,841 38	$5,412,584 40	$4,728,307 93	$98,828 62	$585,447 85
Expenses of the Tenth Census		22	267, 331, 636	201 27	425,000 00		425,201 27	415,276 27		9,925 00
Publishing the Biennial Register		22	274	755 50	200 00	26 65	982 15	200 00	782 15	
Expenses of the Tenth Census, printing and engraving	1883	22	(*)		11,986 30		11,986 30	8,173 50		3,812 80
Do	1882									
Appraisement and sale of abandoned military reservation	1881					2,530 83	2,530 83	2,530 83		
Resurvey of certain lands in Crawford County, Wisconsin				355 07			355 07	355 07		
				1,000 00			1,000 00	986 18	13 82	
Geological survey	1883	22	329		222,000 00	174 56	222,174 56	218,566 95		3,607 61
Do	1882			390 03		1,265 51	1,655 54	1,655 54		
Do	1881			75 24			75 24	75 24		
Do	1880	22	264		91 65		91 65	91 65		
Illustrations for reports on geological surveys	1881					1 54	1 54			1 54
Examinations of the public surveys	1882			3,659 16		804 35	4,463 51	3,249 56		1,213 95
Do	1881			1,138 13			1,138 13	444 75	693 38	
Payment to John Sherman, U. S. marshal				351 93			351 93			351 93
Reimbursement to American Photographic Company		22	265		2,000 00		2,000 00	2,000 00		
Maryland Institution for Instruction of the Blind		R. S.	3689		3,987 00		3,987 00	3,987 00		
Fire-proof building for the Pension Office		22	274	*250,000 00	306 19		250,306 19	137,000 00		113,306 19
Deposits by individuals for surveying public lands		R. S.	3689	1,923,480 74	1,221,611 76	13,768 51	3,158,861 01	1,890,692 26		1,268,168 75
Protection and improvement of Yellowstone National Park	1881			131 75			131 75		131 75	
Do	1879†	22	276, 329		3,335 41		3,335 41	3,335 41		
Do	1883	22	329		15,000 00	95 28	15,095 28	15,000 00		95 28
Repayment for lands erroneously sold		R. S.	3689		52,998 19		52,998 19	52,998 19		
Salaries and commissions of registers and receivers	1883	22	326, 585		500,000 00	2,431 05	502,431 05	489,991 55		12,439 50
Do	1882	22	264	2,931 73	25,481 00	6,872 57	35,285 30	27,567 26		7,718 04
Do	1881	22	264	2,174 10	60,004 76	4,408 67	66,587 53	52,970 55		13,616 98
Do	1880†					1,463 74	1,463 74		1,463 74	
Do	1879†	22	276		482 24		482 24	482 24		
Expenses of depositing public moneys	1883	22	326		10,000 00	155 31	10,155 31	7,900 45		2,254 86
Do	1882			3,553 84		479 74	4,033 58	2,050 23		1,983 35
Do	1881			4,029 24		36 20	4,065 44	13 83	4,051 61	
Contingent expenses, land offices	1883	22	326		120,000 00	420 83	120,420 83	117,336 07		3,084 76

Do	1882			1,608 93		328 39	1,937 32	1,937 32		
Do	1881			2,382 87		53 12	2,435 99	359 76	2,076 23	
Do	1880	22	264		710 51		710 51	689 60		20 91
Do	1880†					111 68	111 68		111 68	
Depredations on public timber	1883	22	326		75,000 00		75,000 00	62,654 56		12,345 44
Do	1882			5,134 72			5,134 72	5,125 37		9 35
Do	1881			10,773 67			10,773 67	39 05	10,734 62	
Do	1880†	22	595		832 86		832 86	832 86		
Settlement of claims for swamp-lands and swamp-land indemnity	1883	22	326		15,000 00	97 52	15,097 52	14,777 25		320 27
Do	1882					190 84	190 84	46 00		144 84
Do	1881			3,709 75			3,709 75		3,709 75	
Surveying public lands	1882	22	590	132,563 31	1,103 19		133,666 50	110,172 08		23,494 42
Do	1883	22	326		400,000 00	200 00	400,200 00	85,034 97		315,165 03
Do	1881	22	264,590	14,990 43	4,598 57		19,589 00	10,920 07	8,668 93	
Do	1880	22	264		3,389 02		3,389 02	1,389 02	2,000 00	
Do	1880†	22	595		1,330 51		1,330 51	1,330 51		
Surveying boundary line, Crow Indian lands	1883	22	326		4,800 00		4,800 00			4,800 00
Surveying agricultural lands, Crow Indian reservations		22	42		15,000 00		15,000 00			15,000 00
Surveying boundary line between public lands occupied by Uncompahgre and White River Utes		22	178		500 00		500 00			500 00
Surveying northern boundary of Wyoming	1880	22	595		1,000 00		1,000 00	1,000 00		
Resurvey of Sioux Indian reservation west of Big Stone Lake, Dakota	1883	22	326		4,000 00		4,000 00	3,137 75		862 25
Five per cent. fund, net proceeds of sales of public lands, Nebraska	1879†	22	276		1,993 87		1,993 87	1,993 87		
Do	1880	22	314		4,281 60		4,281 60	4,281 60		
Do		15	49		3,082 28		3,082 28	3,082 28		
Five per cent. fund, net proceeds of sales of public lands, Minnesota		R. S.	3689		17,938 39		17,938 39	17,938 39		
Do	1879	22	276		37,203 57		37,203 57	37,203 57		
Five per cent. fund, net proceeds of sales of public lands, Arkansas		R. S.	3689		1,592 13		1,592 13	1,592 13		
Five per cent. fund, net proceeds of sales of public lands, Wisconsin		R. S.	3689		11,416 78		11,416 78	11,416 78		
Two per cent. fund, net proceeds of sales of public lands, Alabama		R. S.	3689		3,396 58		3,396 58	3,396 58		
Three per cent. fund, net proceeds of sales of public lands, Alabama		R. S.	3689		5,094 88		5,094 88	5,094 88		
Two per cent. fund, net proceeds of sales of public lands, Mississippi		R. S.	3689		386 56		386 56	386 56		
Three per cent. fund, net proceeds of sales of public lands, Mississippi		R. S.	3689		579 83		579 83	579 83		
Five per cent. fund, net proceeds of sales of public lands, Kansas		21	428		32,375 99		32,375 99	32,375 99		
urveying public and private lands		22	276,281		336 62		336 62	336 62		
Carried forward				2,726,813 43	8,297,749 24	110,758 27	11,135,320 94	8,602,363 76	133,266 28	2,399,690 90

* Transferred from civil ledger.

† And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
INTERIOR CIVIL—Continued.										
Brought forward				$2,726,813 43	$8,297,749 24	$110,758 27	$11,135,320 94	$8,602,363 76	$133,266 28	$2,399,690 90
Indemnity for swamp lands purchased by individuals		R. S.	3689		107,342 39		107,342 39	107,342 39		
Payment to H. A. Gill and G. B. Good for services on Tenth Census		22	260		1,450 00		1,450 00		1,450 00	
Commission to report on depredations of Rocky Mountain locusts, &c	1881	22	264		1,086 00		1,086 00	1,086 00		
Do	1880*					37 86	37 86		37 86	
Do	1879*	22	276		2,500 00		2,500 00	2,500 00		
Payment to W. H. Greenleaf		22	274		644 38		644 38	644 38		
Payment to I. C. Whipple		22	590		152 22		152 22	152 22		
Payment to E. Moore		22	265		423 61		423 61	423 61		
Payment to George W. Cook		22	267		4,530 57		4,530 57	4,530 57		
Payment to D. B. Johnson		22	340		118 00		118 00	118 00		
Reimbursement to city of Burlington, Iowa		22	265		225 00		225 00	225 00		
Heating apparatus of United States Senate	1881					01	01		01	
Relief of S. P. Yeomans		22	161		7,500 00		7,500 00	7,500 00		
Relief of Andrew Leach		22	161		4,050 00		4,050 00	4,050 00		
Protecting lumber lands	1883 1884	22	623		50,000 00		50,000 00	10,362 32		39,637 68
Adjusting claims for indemnity for swamp lands		22	595		65 50		65 50	65 50		
General expenses of Civil Service Commission	1883	22	583		5,000 00	814 57	5,814 57	3,814 57		2,000 00
Current expenses of National Soldiers' and Sailors' Orphan Home	1879*					956 99	956 99		956 99	
Sale of Fort Larned military reservation, Kansas		22	624		2,500 00		2,500 00	253 09		2,246 91
Total Interior civil				2,726,813 43	8,485,336 91	112,567 70	11,324,718 04	8,745,431 41	135,711 14	2,443,575 49
U. S. Stat., vol. 22, pp. 384, 390, 392. Joint resolutions, approved June 30, July 20, August 1 and 5, 1882.										
INTERNAL REVENUE.										
Salaries and expenses of agents and subordinate officers	1883	22	230		2,300,000 00	211 00	2,300,211 00	2,206,316 96		93,894 04
Do	1882	22	275	2,535 75	210,000 00	29,583 63	242,119 38	194,835 89		47,283 49
Do	1881	22	275	18 89	68,000 00	53 00	68,071 89	66,010 20		2,061 69
Do	1880*	22	595		521 29		521 29	521 29		
Do	1880			1,756 58			1,756 58	45 00	1,711 58	
Do	1877*	22	275, 595		824 91		824 91	824 91		
Do	1879	22	275		500 16		500 16	500 16		

Salaries and expenses of collectors	1883	22	230		1,975,000 00	312 85	1,975,312 85	1,952,616 81		22,696 04
Do	1882	22	587	25,579 39	6,074 69	1,536 15	33,190 23	33,164 36		25 87
Do	1881			1,609 40			1,609 40	553 40	1,056 00	
Do	1880*	22	595		183 39		183 39	183 39		
Do	1879*	22	281		195 70		195 70	195 70		
Refunding taxes illegally collected		R. S.	3689		601,901 04		601,901 04	601,901 04		
Refunding taxes illegally collected prior to July 1, 1879		22	281		16,595 00		16,595 00	16,595 00		
Refunding taxes illegally collected prior to July 1, 1880		22	594		5,053 52		5,053 52	5,053 52		
Refunding taxes to Detroit House of Correction		22	99		16,503 19		16,503 19	16,503 19		
Refunding taxes to certain citizens of Tennessee		22	77		10,075 39		10,075 39	10,075 39		
Refunding moneys erroneously received and covered into the Treasury		R. S.	3689		66 30		66 30	66 30		
Do	1880*	22	594		55 87		55 87	55 87		
Alterations of dies, plates, and stamps		22	644		20,000 00		20,000 00	10,193 92		9,806 08
Stamps, paper, and dies	1883	22	384, 390, 392, 311		504,514 79	532 56	505,047 35	483,802 85		21,244 50
Do	1882			72,898 39		461 70	73,360 09	26,386 37		46,973 72
Do	1881			1,196 93			1,196 93		1,196 93	
Punishment for violation of internal-revenue laws	1883	22	384, 390, 392, 312		65,434 68	8 00	65,442 68	47,158 62		18,284 06
Do	1882			32,550 84		250 50	32,801 34	9,740 96		23,060 38
Do	1881			10,342 85			10,342 85	1,414 29	8,928 56	
Do	1880	22	259		1,902 52		1,902 52	1,902 52		
Do	1880*	22	595		1,754 58		1,754 58	1,754 58		
Do	1879*	22	275		392 63		392 63	392 63		
Expenses of assessing and collecting internal revenue	1875*	22	281, 595	245 99	1,250 68		1,496 67	961 00		535 67
Do	1875*					325 05	325 05		325 05	
Payment to C. F. Lloyd		22	594		4,692 50		4,692 50	4,692 50		
Payment to Charles A. Button		22	162		80 93		80 93	80 93		
Allowance on drawbacks		R. S.	3689		52,004 86		52,004 86	52,004 86		
Allowance on drawbacks prior to July 1, 1879		22	275		920 98		920 98	920 98		
Allowance on drawbacks prior to July 1, 1880		22	594		171 07		171 07	171 07		
Redemption of stamps		R. S.	3689		42,654 73		42,654 73	42,654 73		
Redemption of stamps prior to July 1, 1880		22	594		81 66		81 66	81 66		
Redemption of stamps prior to July 1, 1879		22	275		9,458 76		9,458 76	9,458 76		
Relief of William D. Martin		22	162		47 25		47 25	47 25		
Relief of John S. Hennaman		22	104		4,590 56		4,590 56	4,590 56		
Relief of James E. Montell				2,986 88			2,986 88		2,986 88	
Relief of William A. Garett		22	77		2,650 00		2,650 00	2,650 00		
Relief of G. W. Thompson and others		22	81		8,652 38		8,652 38	8,652 38		
Total internal revenue				151,721 89	5,932,806 01	33,274 44	6,117,802 34	5,815,731 80	16,205 00	285,865 54

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amount carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
PUBLIC DEBT.										
Redemption of:										
Gold certificates, act of March 3, 1863		R. S.	3689		1, 533, 580 00		1, 533, 580 00	1, 533, 580 00		
Gold certificates, act of July 12, 1882		R. S.	3689		7, 834, 900 00		7, 834, 900 00	7, 834, 900 00		
Silver certificates		R. S.	3689		12, 519, 879 00		12, 519, 879 00	12, 519, 879 00		
Refunding certificates, act of June 8, 1872		R. S.	3689		20, 000, 000 00		20, 000, 000 00	20, 000, 000 00		
Refunding certificates, act of February 26, 1879		R. S.	3689		109, 150 00		109, 150 00	109, 150 00		
Treasury notes of 1846		R. S.	3689		100 00		100 00	100 00		
Seven-thirties of 1861		R. S.	3689		50 00		50 00	50 00		
Old demand notes		R. S.	3689		710 00		710 00	710 00		
Legal-tender notes		R. S.	3689		109, 764, 714 00		109, 764, 714 00	109, 764, 714 00		
Fractional currency		R. S.	3689		46, 556 96		46, 556 96	46, 556 96		
One-year notes of 1863		R. S.	3689		1, 400 00		1, 400 00	1, 400 00		
Two-year notes of 1863		R. S.	3689		1, 800 00		1, 800 00	1, 800 00		
Compound-interest notes		R. S.	3689		7, 340 00		7, 340 00	7, 340 00		
Seven-thirties of 1864 and 1865		R. S.	3689		1, 800 00		1, 800 00	1, 800 00		
Bounty-land scrip		R. S.	3689		100 00		100 00	100 00		
Loans of February, 1861 (1881s)		R. S.	3689		18, 000 00		18, 000 00	18, 000 00		
Oregon war debt		R. S.	3689		5, 450 00		5, 450 00	5, 450 00		
Loan of July and August, 1861 (1881s)		R. S.	3689		21, 522, 950 00		21, 522, 950 00	21, 522, 950 00		
Five-twenties of 1862		R. S.	3689		10, 400 00		10, 400 00	10, 400 00		
Loan of 1863 (1881s)		R. S	3689		47, 476, 650 00		47, 476, 650 00	47, 476, 650 00		
Ten-forties of 1864		R. S.	3689		133, 550 00		133, 550 00	133, 550 00		
Five-twenties of June, 1864		R. S.	3689		7, 050 00		7, 050 00	7, 050 00		
Five-twenties of June, 1865		R. S.	3689		9, 600 00		9, 600 00	9, 600 00		
Consols of 1865		R. S.	3689		40, 800 00		40, 800 00	40, 800 00		
Consols of 1867		R. S.	3689		235, 700 00		235, 700 00	235, 700 00		
Consols of 1868		R. S.	3689		154, 650 00		154, 650 00	154, 650 00		
Funded loan of 1881		R. S.	3689		367, 180, 450 00		367, 180, 450 00	367, 180, 450 00		
Funded loan of 1907		R. S.	3689		1, 418, 850 00		1, 418, 850 00	1, 418, 850 00		
Loan of 1882 (three per cents)		R. S.	3689		47, 650 00		47, 650 00	47, 650 00		
Total redemptions					590, 083, 829 96		590, 083, 829 96	590, 083, 829 96		
Interest on:										
Refunding certificates, act of February 26, 1879		R. S.	3689		16, 152 47		16, 152 47	16, 152 47		
Navy pension fund		R. S.	3689		420, 000 00		420, 000 00	420, 000 00		

Treasury notes of 1846		R. S.	3689		5 40		5 40	5 40		
Seven-thirties of 1861		R. S.	3689		12 98		12 98	12 98		
One-year notes of 1863		R. S.	3689		70 00		70 00	70 00		
Two-year notes of 1863		R. S.	3689		169 83		169 83	169 83		
Compound-interest notes		R. S.	3689		1,423 96		1,423 96	1,423 96		
Seven-thirties of 1864 and 1865		R. S.	3689		609 97		609 97	609 97		
Bounty land scrip		R. S.	3686		3 00		3 00	3 00		
Loan of February, 1861 (1881s)		R. S.	3689		570 00		570 00	570 00		
Oregon war debt		R. S.	3689		330 00		330 00	330 00		
Loan of July and August, 1861 (1881s)		R. S.	3689		339,869 81	15 00	339,884 81	339,884 81		
Five-twenties of 1862		R. S.	3689		3,265 22	187 50	3,452 72	3,452 72		
Loan of 1863 (1881s)		R. S.	3689		1,076,105 29		1,076,105 29	1,076,105 29		
Ten-forties of 1864		R. S.	3689		7,520 39	67 50	7,587 89	7,587 89		
Five-twenties of June, 1864		R. S.	3689		3,222 72	4 50	3,227 22	3,227 22		
Five-twenties of 1865		R. S.	3689		826 21	27 00	853 21	853 21		
Consols of 1865		R. S.	3689		3,988 44	126 00	4,114 44	4,114 44		
Consols of 1867		R. S.	3689		11,909 86	280 50	12,190 36	12,190 36		
Consols of 1868		R. S.	3689		5,860 26	18 00	5,878 26	5,878 26		
Central Pacific stock		R. S.	3689		1,552,987 20		1,552,987 20	1,552,987 20		
Kansas Pacific stock (U. P. E. D.)		R. S.	3689		378,210 00		378,210 00	378,210 00		
Union Pacific stock		R. S.	3689		1,633,827 27		1,633,827 27	1,633,827 27		
Central Branch Union Pacific stock (A. & P. P)		R. S.	3689		96,900 00		96,900 00	96,900 00		
Western Pacific stock		R. S.	3689		118,233 60		118,233 60	118,233 60		
Sioux City and Pacific stock		R. S.	3689		97,729 20		97,729 20	97,729 20		
Funded loan of 1881		R. S.	3689		6,354,948 76	68,358 40	6,423,307 16	6,423,307 16		
Funded loan of 1891		R. S.	3689		11,262,461 48	10 56	11,262,472 04	11,262,472 04		
Funded loan of 1907		R. S.	3689		29,420,439 55	2,614 25	29,423,053 80	29,423,053 80		
Loan of 1882 (three per cents)		R. S.	3689		6,352,478 38	1 75	6,352,480 13	6,352,480 13		
Total interest					59,160,131 25	71,710 96	59,231,842 21	59,231,842 21		
Total public debt					649,243,961 21	71,710 96	649,315,672 17	649,315,672 17		
INTERIOR—INDIANS AND PENSIONS.										
Pay of Indian agents	1883	22	70,328		90,500 00	749 73	91,249 73	82,784 78		8,464 95
Do	1882			10,809 86		751 35	11,561 21	3,047 68		8,513 53
Do	1881			10,099 59			10,099 59	1,444 18	8,655 41	
Do	1880	22	599		359 89	38 09	397 98	359 85	38 13	
Pay of Indian agents (transfer account)	1880*	18	418		26 23	1,908 37	1,934 60	1,934 60		
Pay of Indian agents	1879*	22	392		2,624 68		2,624 68	1,654 58		970 10
Pay of Indian interpreters	1883	22	70		20,000 00	272 44	20,272 44	18,291 72		1,980 72
Do	1882			2,668 59		1,104 27	3,772 86	1,144 00		2,628 86
Do	1881			2,436 68		1 10	2,437 78	37 33	2,400 45	
Do	1880*					214 70	214 70		214 70	
Pay of Indian interpreters (transfer account)	1880*					131 80	131 80	131 80		
Pay of Indian interpreters	1879	22	392		34 20		34 20	34 20		
Pay of Indian inspectors	1883	22	70		15,000 00	611 41	15,611 41	13,873 41		1,738 00
Carried forward				26,014 72	128,545 00	5,783 26	160,342 98	124,738 13	11,308 69	24,296 16

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				$26,014 72	$128,545 00	$5,783 26	$160,342 98	$124,738 13	$11,308 69	$24,296 16
Pay of Indian inspectors	1882			329 67			329 67			329 67
Do	1881			321 33			321 33		321 33	
Pay of Indian school inspector	1883	22	70		3,000 00		3,000 00	2,861 41		138 59
Pay of Indian police	1883	22	85		82,000 00	720 82	82,720 82	73,502 02		9,218 80
Do	1882			1,066 00		909 88	1,975 88	1,975 44		44
Do	1881			10,276 53			10,276 53		10,276 53	
Pay of Indian police (transfer account)	1880*					290 00	290 00	290 00		
Pay of superintendents in Dakota	1878*	22	392		44 44		44 44	44 44		
Buildings at agencies, and repairs	1883	22	70		25,000 00	1,900 00	26,900 00	24,645 26		2,254 74
Do	1882	22	599	1,213 23	8 26	330 70	1,552 19	1,552 19		
Do	1881			1,568 65			1,568 65	37 31	1,531 34	
Do	1880*	22	599		56 00	68 50	124 50	56 00	68 50	
Contingencies, Indian Department	1883	22	70		38,500 00	760 89	39,260 89	36,390 83		2,870 06
Do	1882			3,650 37		3,890 93	7,541 30	7,514 18		27 12
Do	1881	22	392	2,146 35	336 20	423 98	2,906 53	2,001 18	905 35	
Do	1880	22	392		2,698 64		2,698 64	2,553 54		145 10
Do	1880*	22	597, 599		939 68	81 20	1,020 88	939 68	81 20	
Contingencies, Indian Department (transfer account)	1880*					†1,706 71	1,706 71	1,706 71		
Contingencies, Indian Department	1879*	22	392		2,397 43		2,397 43	2,385 08	8 58	3 77
Contingencies, Indian Department (transfer account)	1879*					1,633 01	1,633 01		1,633 01	
Telegraphing and purchase of Indian supplies	1883	22	86		33,930 56	1,024 54	34,955 10	30,040 19		4,914 91
Do	1883 / 1884	22	450		13,890 03		13,890 03	13,890 03		
Do	1882			2,271 52		1,089 93	3,361 45	2,419 97		941 48
Do	1881	22	392, 590	1 00	1,227 99	7 73	1,236 72	1,236 72		
Do	1880*	22	599		431 40	1 50	432 90	72 00	360 90	
Telegraphing and purchase of Indian supplies (transfer account)	1880*					115 23	115 23	115 23		
Telegraphing and purchase of Indian supplies	1879*	22	392		806 00		806 00	806 00		
Telegraphing and purchase of Indian supplies (transfer account)	1879*	22	392		2,307 71		2,307 71	2,307 71		
Transportation of Indian supplies	1883	22	86, 585		295,000 00	165 47	295,165 47	262,844 96		32,320 51
Do	1882	22	392	23 71	60,000 00	2,908 82	62,932 53	47,825 81		15,106 72
Do	1881	22	392, 599	152 10	25,855 25	713 34	26,720 69	25,566 66		1,154 03

Do	1880	22	392		39,924 68		39,924 68	37,983 94		1,940 74
Do	1880*	22	599		1,047 76	56 29	1,104 05	1,047 76	56 29	
Transportation of Indian supplies (transfer account)	1880*					1,192 92	1,192 92	1,192 92		
Transportation of Indian supplies	1879*	22	392		12,474 15		12,474 15	12,011 00		463 15
Traveling expenses of Indian inspectors	1883	22	70		6,000 00	536 92	6,536 92	5,429 75		1,107 17
Do	1882			449 90		792 50	1,242 40	738 45		503 95
Do	1881			488 29		12 95	501 24	501 24		
Do	1880*	22	597		2 45	177 12	179 57	2 45	177 12	
Do	1879*	22	392		767 50		767 50	722 50		45 00
Traveling expenses of Indian school inspector	1883	22	70		1,500 00		1,500 00	1,472 38		27 62
Fulfilling treaties with—										
Apaches, Kiowas, and Comanches		22	71	15,345 60	30,000 00	83 92	45 429 52	31,917 71		13,511 81
Arapahoes and Cheyennes of Upper Arkansas River						406 29	406 29			406 29
Cherokees, for lands west of Arkansas River		22	624		300,000 00		300,000 00	300,000 00		
Cheyennes and Arapahoes		22	71	3,719 50	20,000 00	7,954 09	31,673 59	16,136 46		15,537 13
Chickasaws		22	71		3,000 00		3,000 00	3,000 00		
Chippewas, Bois Forte band		22	71	18,815 15	14,100 00	145 00	33,060 15	12,245 56		20,814 59
Chippewas of Lake Superior				136 11			136 11	136 00		11
Chippewas of the Mississippi		22	71	461 45	21,000 00	128 00	21,589 45	21,560 00		29 45
Chippewas, Pillager, and Lake Winnebagoshish bands		22	72	436 61	22,666 66	1,302 21	24,405 48	22,108 05		2,297 43
Chippewas of Red Lake and Pembina tribe of Chippewas				3,498 67			3,498 67	843 03		2,655 64
Chippewas, Saginaw, Swan Creek, and Black River				15 41		298 20	313 61			313 61
Confederate tribes and bands in Middle Oregon				447 83		199 94	647 77	442 84		204 93
Choctaws		22	72	75 17	30,032 89		30,108 06	22,608 06		7,500 00
Choctaws and Chickasaws		22	72		10,000 00		10,000 00	1,643 31		8,356 69
Creeks		22	72		69,968 40		69,968 40	69,968 40		
Crows		22	159	30,000 00	25,000 00		55,000 00	8,382 08		46,617 92
Delawares				13,163 86			13,163 86	13,163 36		50
Iowas		22	74	23 64	2,875 00		2,898 64	2,892 20		6 44
Kansas		22	74	4,817 01	10,000 00	31 37	14,848 38	12,743 65		2,104 73
Kickapoos		22	74	850 69	4,679 05	164 99	5,694 73	5,028 92		665 81
Makahs				259 74			259 74	2 00		257 74
Menomonees				27 63		750 00	777 63	777 63		
Miamies of Eel River		22	75	236 59	1,100 00		1,336 59	1,100 00		236 59
Miamies of Indiana				13,938 46		14,611 37	28,549 83	14,012 84		14,536 99
Miamies of Kansas		22	75	1,132 94	1,768 29	252 65	3,153 88	3,026 50		127 38
Nez Percés				17,135 85		1,872 04	19,007 89	11,738 59		7,269 30
Navajoes		18	110		1,146 07		1,146 07	1,146 07		
Omahas		22	75	3,538 53	20,000 00	4 20	23,542 73	15,727 77		7,814 96
Osages		22	76	7,312 57	18,456 00		25,768 57	21,917 32		3,851 25
Otoes and Missourias		22	76	1,302 42	9,000 00	95	10,303 37	10,302 87		50
Carried forward				186,664 80	1,393,483 49	55,500 36	1,635,648 65	1,355,992 29	26,728 84	252,927 52

* And prior years.

† $150.50 transferred from War ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				$186,664 80	$1,393,483 49	$55,500 36	$1,635,648 65	$1,355,992 29	$26,728 84	$252,927 52
Fulfiling treaties with—										
Pawnees		22	76	741 08	30,000 00	292 43	31,033 51	26,456 68		4,576 83
Poncas		22	76	785 90	8,000 00		8,785 90	6,968 21		1,817 69
Pottawatomies		22	76	1,214 98	20,647 65	1 69	21,864 32	20,998 55		865 77
Pottawatomies of Huron		22	77		400 00		400 00	400 00		
Quapaws		22	77	718 78	1,000 00		1,718 78	1,490 34		228 44
Sacs and Foxes of the Mississippi		22	77	24,486 95	51,000 00	2,861 72	78,348 67	73,425 95		4,922 72
Sacs and Foxes of the Missouri		22	78	73 69	7,870 00	9 25	7,952 94	7,952 94		
Seminoles		22	78	628 19	28,500 00		29,128 19	29,128 19		
Senecas		22	78	13 52	3,690 00		3,703 52	3,703 52		
Senecas of New York		22	79	32 10	11,902 50	178 10	12,112 70	12,112 70		
Shawnees		22	79	272 96	5,000 00		5,272 96	5,000 00		272 96
Eastern Shawnees		22	79	930 65	1,030 00	48 22	2,008 87	708 35		1,300 52
Shoshones		22	79	1,238 84	11,000 00	214 99	12,453 83	11,427 97		1,025 86
Sioux of Dakota				248 83			248 83			248 83
Sioux of Yankton tribe		22	81	627 84	25,000 00	200 00	25,827 84	19,043 26		6,784 58
Sisseton, Wahpeton, and Santee Sioux, of Lake Traverse and Devil's Lake		22	81	856 05	80,000 00	4,622 46	85,478 51	82,916 00		2,562 51
Six Nations of New York		22	80	2,311 03	4,500 00	39 00	6,850 03	6,645 17		204 86
S'Klallams				730 41			730 41	145 66		584 75
Snakes, Wa-pah-pee tribe				536 51			536 51			536 51
Utahs, Tabequache band				16 58			16 58	16 58		
Winnebagoes		22	82	180,011 83	44,162 47	163 23	224,337 53	23,183 96		201,153 57
Wyandotts						481 32	481 32	192 52		288 80
Yakamas		22	392	176 05	12,914 21		13,090 26			13,090 26
Cherokees, proceeds of lands		R. S.	2093-6	6,874 55	30,301 68		37,176 23	37,176 23		
Cherokees, proceeds of school lands		R. S.	2093-6		860 34		860 34			860 34
Cherokees, proceeds of diminished reserved lands in Kansas (transfer account)		R. S.	2093-6	724,137 41			724,137 41			724,137 41
Kansas, proceeds of lands		R. S.	2093-6	23,679 16	30,257 67		53,936 83	21,733 65		32,203 18
Miamies of Kansas, proceeds of lands		R. S.	2093-6	50 45	854 85	326 06	1,231 36	652 12		579 24
Menomonees, proceeds of lands		R. S.	2093-6		7,005 69		7,005 69	750 00		6,255 69
Omahas, proceeds of lands				712 26			712 26			712 26
Otoes and Missourias, proceeds of lands		R. S.	2093-6	170,949 78	48,553 67		219,503 45			219,503 45
Pottawatomies, proceeds of lands				32,767 63			32,767 63			32,767 63
Pawnees, proceeds of lands		R. S.	2093-6		471,855 68		471,855 68			471,855 68

Sacs and Foxes of the Missouri, proceeds of lands		R. S.	2093-6	18,565 27	1,458 31	921 00	20,944 58	1,524 40		19,420 18
Shawnees, proceeds of lands		R. S.	2093-6	1,070 56	200 00		1,270 56			1,270 56
Winnebagoes, proceeds of lands				20,621 61			20,621 61			20,621 61
Claims of settlers on Round Valley Reservation, California, restored to public lands				594 37			594 37			594 37
Proceeds of Choctaw Orphan Reservation		R. S.	2093-6		482 88		482 88			482 88
Proceeds of New York Indian lands in Kansas				4,058 06			4,058 06	1,184 43		2,873 63
Proceeds of Sioux reservation in Minnesota and Dakota		R. S.	2093-6	244,755 15	24,550 96	440 93	269,747 04	74,127 55		195,619 49
Civilization fund		22 R. S.	392 2093-6	6,189 84	6,831 69	19,966 48	32,988 01	14,301 71		18,686 30
Civilization of Winnebagoes				513 10			513 10			513 10
Interest due Cherokees on lands sold to Osages		R. S.	2093-6		36,206 88		36,206 88	36,206 88		
Cherokee asylum fund				64,147 17			64,147 17			64,147 17
Interest on Cherokee asylum fund		R. S.	2093-6		3,207 36		3,207 36	3,207 36		
Cherokee national fund				427,242 20			427,242 20			427,242 20
Interest on Cherokee national fund		R. S.	2093-6		30,760 42		30,760 42	30,760 42		
Do	1883	22	87		26,060 00		26,060 00	26,060 00		
Cherokee school fund				457,903 72			457,903 72			457,903 72
Interest on Cherokee school fund		R. S.	2093-6		26,001 55		26,001 55	26,001 55		
Do	1883	22	87		2,410 00		2,410 00	2,410 00		
Cherokee orphan fund				228,835 43			228,835 43			228,835 43
Interest on Cherokee orphan fund		R. S.	2093-6		12,775 16		12,775 16	12,775 16		
Chickasaw national fund		R. S.	2093-6	838,678 82	121,000 00		959,678 82			959,678 82
Interest on Chickasaw national fund		R. S.	2093-6	3,880 50	48,907 59		52,788 09	50,288 09		2,500 00
Do	1883	22	87		19,820 00		19,820 00	19,820 00		
Interest on Chickasaw incompetent fund		R. S.	2093-6	2,000 00	100 00		2,100 00			2,100 00
Chippewa and Christian Indian fund				42,560 36			42,560 36			42,560 36
Interest on Chippewa and Christian Indian fund		R. S.	2093-6		2,128 02	81	2,128 83	2,128 02		81
Choctaw general fund				3,689 00			3,689 00			3,689 00
Interest on Choctaw general fund		R. S.	2093-6	75 38	184 44		259 82	259 82		
Do	1883	22	87		27,000 00		27,000 00	27,000 00		
Choctaw school fund				49,472 70			49,472 70			49,472 70
Interest on Choctaw school fund		R. S.	2093-6	1,017 49	2,473 64		3,491 13	3,491 13		
Creek orphan fund				6,193 66			6,193 66	6,193 66		
Interest on Creek orphan fund		R. S.	2093-6	420 14	309 68	599 46	1,329 28	1,329 28		
Do	1883	22	87		4,048 00		4,048 00	4,048 00		
Delaware general fund				673,894 64			673,894 64			673,894 64
Interest on Delaware general fund		R. S.	2093-6		36,651 74	3,296 70	39,948 44	39,948 44		
Do	1883	22	87		8,930 00		8,930 00	8,930 00		
Delaware school fund				11,000 00			11,000 00			11,000 00
Interest on Delaware school fund		R. S.	2093-6	9,883 89	550 00		10,433 89			10,433 89
Iowa fund				116,543 37			116,543 37			116,543 37
Interest on Iowa fund		R. S.	2093-6	1,083 07	5,827 16	631 22	7,541 45	4,902 79		2,638 66
Do	1883	22	87		3,520 00		3,520 00	3,520 00		
Kansas school fund				27,174 41			27,174 41			27,174 41
Interest on Kansas school fund		R. S.	2093-6	13,376 36	1,358 72		14,735 08	1,302 30		13,432 78
Carried forward				4,637,929 08	2,783,544 10	90,795 43	7,512,268 61	2,149,941 83	26,728 84	5,335,597 94

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				$4,637,929 08	$2,783,544 10	$90,795 43	$7,512,268 61	$2,149,941 83	$26,728 84	$5,335,597 94
Kaskaskias, Peorias, Weas, and Piankeshaws fund				17,700 92			17,700 92	15,000 00		2,700 92
Interest on Kaskaskias, Peorias, Weas, and Piankeshaws fund		R. S.	2003-6	381 30	634 36		1,015 66	1,015 66		
Do	1883	22	87		4,801 00		4,801 00	4,801 00		
Kaskaskias, Peorias, Weas, and Piankeshaws school fund				20,711 97			20,711 97			20,711 97
Interest on Kaskaskias, Peorias, Weas, and Piankeshaws school fund		R. S.	2093-6	517 89	1,035 68	27 20	1,580 77	1,025 00		555 77
Do	1881			471 13			471 13	471 13		
Do	1882			1,449 00			1,449 00	1,065 25		383 75
Do	1883	22	87		1,449 00		1,449 00	495 00		954 00
Kickapoo general fund				128,571 78			128,571 78			128,571 78
Interest on Kickapoo general fund		R. S.	2093-6	2,227 64	6,428 58	37 50	8,693 72	6,277 17		2,416 55
Menomonee fund				134,039 38			134,039 38			134,039 38
Interest on Menomonee fund		R. S.	2093-6	5,893 14	6,701 96	566 48	13,161 58	8,683 61		4,477 97
Do	1882			950 00			950 00	950 00		
Do	1883	22	87		950 00		950 00	950 00		
L'Anse and Vieux de Sert Chippewa fund				20,000 00			20,000 00			20,000 00
Interest on L'Anse and Vieux de Sert Chippewa fund		R. S.	2093-6	8 50	1,000 00	584 79	1,593 29	570 75		1,022 54
Osage fund		22 / R. S.	392 / 2093-6	3,028,799 10	488,021 29		3,516,820 39			3,516,820 39
Interest on Osage fund		R. S.	2093-6	255,593 99	294,388 72	689 95	550,672 66	177,472 69		373,199 97
Osage school fund				119,911 53			119,911 53			119,911 53
Interest on Osage school fund		R. S.	2093-6	2,231 57	4,718 87	14 00	6,964 44	3,876,23		3,088 21
Interest on Otoe and Missouri fund		R. S.	2093-6	7,353 58	8,777 42		16,131 00	8,286 90		7,844 10
Ottawa and Chippewa fund				16,956 25			16,956 25			16,956 25
Interest on Ottawa and Chippewa fund		R. S.	2093-6	36,236 69	847 82		37,084 51			37,084 51
Do	1881			230 00			230 00		230 00	
Do	1882			230 00			230 00			230 00
Do	1883	22	87		230 00		230 00			230 00
Ponca fund				70,000 00			70,000 00			70,000 00
Interest on Ponca fund		R. S.	2093-6	27 55	3,500 00	7 23	3,534 78	3,500 00		34 78
Pottawatomies general fund				89,618 57			89,618 57			89,618 57
Interest on Pottawatomies general fund		R. S.	2093-6	35,128 52	4,480 92		39,609 44	7,785 57		31,823 87
Pottawatomies education fund				72,993 93			72,993 93			72,993 93
Interest on Pottawatomies education fund		R. S.	2093-6	3,276 81	3,849 70	189 57	7,316 08	5,530 56		1,785 52

Pottawatomies mills fund				17,482 07			17,482 07			17,482 07
Interest on Pottawatomies mills fund		R. S.	2093-6	131 55	874 10		1,005 65	673 60		332 05
Sacs and Foxes of the Mississippi fund				55,058 21			55,058 21			55,058 21
Interest on Sacs and Foxes of the Mississippi fund		R. S.	2093-6	5,744 73	2,752 90		8,497 63			8,497 63
Sacs and Foxes of the Missouri fund				21,659 12			21,659 12			21,659 12
Interest on Sacs and Foxes of the Missouri fund		R. S.	2093-6	2,006 98	1,082 96		3,089 94	2 62		3,087 32
Seneca fund				40,979 60			40,979 60			40,979 60
Interest on Seneca fund		R. S.	2093-6		2,048 98		2,048 98	2,048 98		
Seneca fund, Tonawanda bond				86,950 00			86,950 00			86,950 00
Interest on Seneca fund, Tonawanda bond		R. S.	2093-6	4,899 37	4,347 50	21 47	9,268 34	4,901 43		4,366 91
Seneca and Shawnee fund				15,140 42			15,140 42			15,140 42
Interest on Seneca and Shawnee fund		R. S.	2093-6	16 54	757 02	18 43	791 99	773 56		18 43
Shawnee fund				1,985 65			1,985 65			1,985 65
Interest on Shawnee fund		R. S.	2093-6	156 99	99 28		256 27			256 27
Eastern Shawnee fund				9,079 12		135 11	9,214 23	54 04		9,160 19
Interest on Eastern Shawnee fund		R. S.	2093-6	30 29	476 29	26 10	532 68	506 58		26 10
Shoshone and Bannock fund		22	149		6,000 00		6,000 00			6,000 00
Interest on Shoshone and Bannock fund		R. S.	2093-6		148 36		148 36			148 36
Stockbridge consolidated fund				75,886 04			75,886 04			75,886 04
Interest on Stockbridge consolidated fund		R. S.	2093-6	340 81	3,794 30	117 15	4,252 26	4,252 26		
Ute five per cent. fund				500,000 00			500,000 00			500,000 00
Interest on Ute five per cent. fund		R. S.	2093-6	5,660 10	12,500 00	307 43	18,467 53	3,105 18		15,362 35
Ute four per cent. fund				1,250,000 00			1,250,000 00			1,250,000 00
Interest on Ute four per cent. fund		R. S.	2093-6	4,093 85	50,000 00	819 20	54,913 05	54,912 99		06
Payment to North Carolina Cherokees		R. S.	2093-6	39,442 36	1,892 05		41,334 41	5,446 92		35,887 49
Incidental expenses, Indian service in—										
Arizona	1883	22	84		24,000 00	1,653 58	25,653 58	25,461 94		191 64
Do	1882			89		3,503 29	3,504 18	2,053 61		1,450 57
Do	1881			1,543 44		660 23	2,203 67	153 56	2,050 11	
Do	1880*	22	599		2,358 94	273 98	2,632 92	2,358 94	273 98	
Do	1879*	22	392		1,267 13		1,267 13	1,267 13		
California	1883	22	84		32,000 00	34 75	32,034 75	31,986 30		48 45
Do	1882			1,338 27		1,098 18	2,436 45	1,539 25		897 20
Do	1881			462 05		103 03	565 08	324 67	240 41	
Do	1880*	22	599		20,561 82		20,561 82	20,561 82		
Do	1880	22	392		78 25		78 25	78 25		
Do	1879*	22	392		827 31		827 31	827 31		
Colorado	1883	22	84		1,500 00		1,500 00	1,240 65		259 35
Do	1882			1,749 13		149 05	1,898 18	1,300 00		598 18
Do	1881			397 66			397 66	345 00	52 66	
Do	1880	22	392		21 59		21 59	21 59		
Do	1880*	22	597		1 00		1 00	1 00		
Colorado (transfer account)	1880*					121 65	121 65	121 65		
Dakota	1883	22	84		10,000 00	340 64	10,340 64	10,186 95		153 69
Do	1882			4,237 39		653 55	4,890 94	1,616 60		3,274 34
Do	1881			1,093 94			1,093 94	16 85	1,077 09	
Carried forward				10,857,006 39	3,794,749 20	102,948 97	14,754,704 56	2,575,839 58	30,653 09	12,148,211 89

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				$10,857,006 39	$3,794,749 20	$102,948 97	$14,754,704 56	$2,575,839 58	$30,653 09	$12,148,211 89
Incidental expenses, Indian service in—										
Dakota	1880*					147 03	147 03		147 03	
Do	1879*	22	392		179 65		179 65	69 05		110 60
Idaho	1883	22	84		1,000 00		1,000 00	724 50		275 50
Do	1882			1,773 99		305 00	2,078 99	182 05		1,896 94
Do	1881			1,441 77			1,441 77		1,441 77	
Do	1879*	22	392		224 44		224 44	224 44		
Montana	1883	22	84		5,000 00	153 90	5,153 90	4,008 25		1,145 65
Do	1882			797 55		805 30	1,602 85	526 32		1,076 53
Do	1881			5,584 84			5,584 84		5,584 84	
Do	1880*	22	599		14 50	202 95	217 45	14 50	202 95	
Montana (transfer account)	1880*					27 17	27 17	27 17		
Nevada	1883	22	84		13,000 00	500 00	13,500 00	13,422 20		77 80
Do	1882			99 68			99 68	96 00		3 68
Do	1881			12 91		50 00	62 91	60 00	2 91	
Do	1880	22	392		46 50		46 50	46 50		
Do	1880*	22	599		2,477 20		2,477 20	2,477 20		
Do	1879*	22	392		3,521 53		3,521 53	3,521 53		
New Mexico	1883	22	84		1,000 00	100 00	1,100 00	1,075 00		25 00
Do	1882			397 02		323 14	720 16	284 10		436 06
Do	1881			759 39			759 39		759 39	
Do	1880*	22	599		2,565 53		2,565 53	2,565 53		
New Mexico (transfer account)	1880*					42 60	42 60	42 60		
New Mexico	1879*	22	392		92 96		92 96			92 96
Oregon	1883	22	84		24,000 00	937 52	24,937 52	23,123 82		1,813 70
Do	1882			1,065 69		366 04	1,431 73	1,422 48		9 25
Do	1881			388 13			388 13		388 13	
Oregon (transfer account)	1880*					9 00	9 00	9 00		
Oregon	1880*	22	597, 599		5,495 81	15 84	5,511 65	5,495 81	15 84	
Do	1879*	22	392		1,746 83		1,746 83	1,746 83		
Utah	1883	22	84		12,500 00		12,500 00	12,381 97		118 03
Do	1882			491 77			491 77	491 77		
Do	1881			89 20			89 20	89 20		
Do	1880*	22	599		4,058 56		4,058 56	4,058 56		
Utah (transfer account)	1880*					419 27	419 27	419 27		
Utah	1879*	22	392		779 22		779 22	779 22		
Washington	1883	22	84		18,000 00		18,000 00	17,981 84		18 16
Do	1882			1,377 86		339 50	1,717 36	1,516 66		200 70

Do	1881			5,493 66		2 00	5,495 66		5,495 66	
Do	1880*	22	599		1,437 89		1,437 89	1,437 89		
Do	1879*	22	392		560 00		560 00	560 00		
Wyoming	1883	22	84		2,000 00		2,000 00	208 35		1,791 65
Do	1882			1,157 78		103 13	1,260 91	367 18		893 73
Do	1881			1,488 68			1,488 68		1,488 68	
Do	1879					10 72	10 72	10 72		
Support of Apaches, Kiowas, and Comanches	1883	22	71		22,700 00		22,700 00	22,580 50		119 50
Do	1882			105 21		97	106 18			106 18
Do	1881			56 15		3 19	59 34		59 34	
Support of Apaches of Arizona and New Mexico	1882			57,726 32		2,291 06	60,017 38	48,120 53		11,896 85
Do	1881	22	392	1,700 74	6,566 00	40 18	8,306 92		1,740 92	6,566 00
Do	1880*	22	599		33,682 08	229 31	33,911 39	33,313 58	229 31	368 50
Do	1879*	22	392		1,502 70		1,502 70	1,502 70		
Support of Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas	1883	22	82		350,000 00	1,741 55	351,741 55	348,581 98		3,159 57
Do	1882			30,022 54		1,197 76	31,220 30	31,220 30		
Do	1881			284 83			284 83	284 83		
Support of Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas (transfer account)	1881	22	392		59,232 01		59,232 01	59,232 01		
Support of Arickarees, Gros Ventres, and Mandans	1883	22	82		40,000 00	770 08	40,770 08	39,300 88		1,469 20
Do	1882			2,134 11		1,299 93	3,434 04	1,836 03		1,598 01
Do	1881			3,838 70			3,838 70	2,090 66	1,748 04	
Support of Arickarees, Gros Ventres, and Mandans (transfer account)	1880*					289 47	289 47	289 47		
Support of Assinaboines in Montana	1883	22	82		15,000 00	228 85	15,228 85	15,147 49		81 36
Do	1882			2,451 79		76 67	2,528 46	2,451 79		76 67
Do	1881			6,669 34			6,669 34		6,669 34	
Do	1880*					50 00	50 00		50 00	
Support of Blackfeet, Bloods, and Piegans	1883	22	82		35,000 00	589 20	35,589 20	35,264 19		325 01
Do	1882			7,594 51		2,816 29	10,410 80	9,019 55		1,391 25
Do	1881			3,667 82			3,667 82		3,667 82	
Do	1879*	22	392		25 20		25 20	25 20		
Support of Chippewas of Lake Superior	1883	22	82		18,000 00		18,000 00	17,999 79		21
Do	1882			44 47		481 35	525 82	175 00		350 82
Do	1881			75 92			75 92		75 92	
Do	1880*	22	599		4,703 23		4,703 23	4,703 23		
Do	1879*	22	392		517 25		517 25	517 25		
Support of Chippewas of the Mississippi	1883	22	72		4,000 00		4,000 00	3,997 08		2 92
Do	1882			261 54		615 79	877 33			877 33
Do	1881			1,384 62			1,384 62		1,384 62	
Support of Chippewas of the Mississippi (transfer account)	1880*	18	418		150 00	1,053 45	1,203 45	1,203 45		
Support of Chippewas of Red Lake and Pembina tribe of Chippewas	1883	22	82		18,000 00	253 70	18,253 70	18,253 70		
Carried forward				10,997,444 92	4,503,528 29	121,837 88	15,622,811 09	3,374,418 28	61,805 60	12,186,587 21

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				$10,997,444 92	$4,503,528 29	$121,837 88	$15,622,811 09	$3,374,418 28	$61,805 60	$12,186,587 21
Support of Chippewas of Red Lake and Pembina tribe of Chippewas	1882			3,327 92		1,096 55	4,424 47	3,287 23		1,137 24
Do	1881			875 41			875 41	40 00	835 41	
Do	1879*	22	392		53 17		53 17	53 17		
Support of Chippewas of Turtle Mountain	1883 / 1884	22	449		1,000 00		1,000 00	404 10		595 90
Support of Chippewas of White Earth Reservation	1883	22	82		10,000 00	42 54	10,042 54	10,009 48		33 06
Do	1882			318 42		1,884 98	2,203 40	1,673 10		530 30
Support of Chippewas of Pillager and Lake Winnebagoshish bands	1883	22	72		2,500 00		2,500 00	2,500 00		
Do	1882			43		701 38	701 81			701 81
Do	1879*	22	392		515 11		515 11	515 11		
Support of Cheyennes and Arapahoes	1883	22	71		20,600 00		20,600 00	20,598 10		1 90
Do	1882			100 00		25 10	125 10			125 10
Support of confederated tribes and bands in Middle Oregon	1883	22	82		8,000 00	70 34	8,070 34	7,976 67		93 67
Do	1882			534 76		87 64	622 40	534 76		87 64
Do	1881			236 19			236 19		236 19	
Support of confederated tribes and bands in Middle Oregon (transfer account)	1880*					1,789 37	1,789 37	1,789 37		
Support of Crows	1883	22	73		77,000 00	1,435 53	78,435 53	78,435 53		
Do	1882			18,287 29		5,224 07	23,511 36	4,974 01		18,537 35
Do	1881			3,504 77		121 24	3,626 01		3,626 01	
Do	1880*	22	599		2,453 64		2,453 64	2,453 64		
Do	1879*	22	392		400 75		400 75	400 75		
Support of D'Wamish and other allied tribes in Washington Territory	1883	22	83		10,000 00		10,000 00	6,927 84		3,072 16
Do	1882			2,421 52		133 53	2,555 05	2,126 65		428 40
Do	1881			216 39		2 95	219 34		219 34	
Do	1880*	22	599		36 00		36 00	36 00		
Support of Flatheads and other confederated tribes	1883	22	83		13,000 00		13,000 00	11,353 54		1,646 46
Do	1882					1 51	1 51			1 51
Do	1881			403 66			403 66		403 66	
Do	1880*					196 38	196 38		196 38	
Do	1879*	22	392		732 82		732 82	732 82		
Support of Gros Ventres in Montana	1883	22	83		20,000 00	228 83	20,228 83	18,675 40		1,553 43

.....	1882	.....	.....	494 43	.....	337 84	832 27	52 00	.....	780 27
Do	1881	.....	.....	2,348 68	.....	.....	2,348 68	.....	2,348 68	.....
Do	1880*	.....	.....	.....	.....	54 33	54 33	.....	54 33	.....
Support of Indians of Central Superintendency	1883	22	83	.....	18,000 00	111 55	18,111 55	18,016 00	.....	95 55
Do	1882	.....	.....	1,281 07	.....	102 72	1,383 79	625 00	.....	758 79
Do	1881	.....	.....	26 78	.....	2 65	29 43	.....	29 43	.....
Support of Indians at Fort Hall Reservation	1883	22	83	.....	22,000 00	272 34	22,272 34	19,277 14	.....	2,995 20
Support of Indians at Fort Peck Agency	1883	22	83	.....	75,000 00	134 50	75,134 50	71,351 50	.....	3,783 00
Do	1882	.....	.....	9,686 54	.....	1,031 63	10,718 17	9,337 25	.....	1,380 92
Do	1881	.....	.....	9,467 89	.....	.....	9,467 89	.....	9,467 89	.....
Do	1880	22	599	.....	4,032 00	.....	4,032 00	4,032 00	.....	.....
Support of Indians at Klamath Agency	1883	22	83	.....	6,000 00	1,731 00	7,731 00	7,165 98	.....	565 02
Support of Indians in Dakota	1882	.....	.....	1,722 52	.....	153 16	1,875 68	916 39	.....	959 29
Do	1881	.....	.....	687 60	.....	.....	687 60	.....	687 60	.....
Support of Indians on the Malheur Reservation	1881	.....	.....	4,377 85	.....	287 90	4,665 75	1,513 00	3,152 75	.....
Do	1880*	22	599	.....	35 03	638 68	673 71	35 03	638 68	.....
Support of Indians in Southeastern Oregon	1882	.....	.....	25 00	.....	.....	25 00	.....	.....	25 00
Support of Indians of Lemhi Agency	1883	22	83	.....	21,000 00	151 39	21,151 39	20,080 59	.....	1,070 80
Support of Indians of San Carlos Reservation	1883	22	82	.....	275,000 00	223 22	275,223 22	242,683 07	.....	32,540 15
Support of Indian school, Carlisle, Pa	1883	22	85	.....	68,500 00	829 02	69,329 02	69,329 02	.....	.....
Support of Jicarilla and Mescalero Apaches, including removal of Mescaleros	1883	22	86,328	.....	40,000 00	399 36	40,399 36	35,158 40	.....	5,240 96
Support of Kansas Indians	1883	22	83	.....	5,000 00	74 95	5,074 95	5,074 95	.....	.....
Do	1882	.....	.....	47 44	.....	57 82	105 26	.....	.....	105 26
Do	1880*	.....	.....	.....	.....	321 97	321 97	.....	321 97	.....
Support of Kickapoos	1883	22	74	.....	8,000 00	40 49	8,040 49	5,378 54	.....	2,661 95
Do	1882	22	599	3,026 84	8 16	11 65	3,046 65	3,035 00	.....	11 65
Do	1881	.....	.....	12 08	.....	.....	12 08	.....	12 08	.....
Support of Klamaths and Modocs	1883	22	74	.....	6,100 00	66 15	6,166 15	6,143 15	.....	23 00
Do	1881	.....	.....	92 97	.....	.....	92 97	.....	92 97	.....
Support of Makahs	1883	22	83	.....	6,000 00	43 22	6,043 22	5,154 84	.....	888 38
Do	1882	.....	.....	2,018 10	.....	718 06	2,736 16	2,736 16	.....	.....
Do	1881	.....	.....	414 10	.....	.....	414 10	.....	414 10	.....
Support of Menomonees	1883	22	83	.....	7,000 00	.....	7,000 00	7,000 00	.....	.....
Do	1882	.....	.....	2 38	.....	420 03	422 41	.....	.....	422 41
Support of Mixed Shoshones, Bannocks, and Sheepeaters	1882	.....	.....	1,663 20	.....	220 16	1,883 36	1,587 99	.....	295 37
Do	1881	.....	.....	3,329 53	.....	.....	3,329 53	.....	3,329 53	.....
Do	1879*	22	392	.....	341 55	.....	341 55	341 55	.....	.....
Support of Modocs in Indian Territory	1883	22	83	.....	5,000 00	.....	5,000 00	4,981 40	.....	18 60
Do	1882	.....	.....	572 96	.....	.....	572 96	540 32	.....	32 64
Support of Mojave Indians (transfer account)	1883	22	392	.....	2,081 60	.....	2,081 60	2,081 60	.....	.....
Support of Molels	1882	22	75	.....	3,000 00	.....	3,000 00	3,000 00	.....	.....
Do	1881	.....	.....	1,766 46	.....	.....	1,766 46	190 00	.....	1,576 46
Do	1881	.....	.....	.....	.....	.....	144 09	.....	144 09	.....
Support of Moquis Pueblos	1883	22	83	144 09	2,000 00	74 67	2,074 67	2,027 83	.....	46 84
Support of Navajoes	1883	22	83	.....	5,000 00	474 54	5,474 54	5,456 06	.....	18 48
Carried forward	.....	.....	.....	11,070,880 19	5,248,918 12	143,864 82	16,463,663 13	4,104,217 31	88,016 69	12,271,429 13

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				$11,070,880 19	$5,248,918 12	$143,864 82	$16,463,663 13	$4,104,217 31	$88,016 69	$12,271,429 13
Support of Navajoes	1882			587 64		308 21	895 85	95 00		800 85
Do	1881			1,133 84			1,133 84		1,133 84	
Do	1880*	22	599		8,404 56		8,404 56	8,404 56		
Do	1879*	22	392		598 58		598 58	598 58		
Support of Nez Percés	1883	22	75		3,500 00		3,500 00	3,500 00		
Do	1882			1,000 00		49 74	1,049 74			1,049 74
Do	1881			723 37			723 37		723 37	
Support of Nez Percés of Joseph's band	1883	22	83		20,000 00	14 66	20,014 66	19,847 08		167 58
Do	1882					214 79	214 79			214 79
Do	1881			221 65			221 65		221 65	
Support of Northern Cheyennes and Arapahoes	1883	22	75		53,000 00	336 70	53,336 70	37,443 93		15,892 77
Do	1882			17,145 90		458 74	17,604 64	9,435 84		8,168 80
Do	1881			5,295 79			5,295 79		5,295 79	
Do	1879*			8,605 10			8,605 10	8,545 10		60 00
Support of Pawnees	1883	22	76		17,500 00	6 77	17,506 77	16,190 86		1,315 91
Do	1882			1,955 93		414 76	2,370 69			2,370 69
Do	1881			5 27			5 27		5 27	
Do	1879*	22	392		681 43		681 43	681 43		
Support of Poncas	1883	22	76		32,500 00	171 29	32,671 29	29,635 42		3,035 87
Do	1882			4,171 03		132 01	4,303 04	4,303 04		
Do	1881			2,355 22		1,068 58	3,423 80		3,423 80	
Do	1879*	22	392		4 50		4 50	4 50		
Support of Pueblos of New Mexico	1883	22	83		7,500 00		7,500 00	7,443 59		56 41
Support of Quapaws	1883	22	77		1,060 00		1,060 00	171 43		888 57
Do	1881			166 32			166 32		166 32	
Support of Quinaielts and Quilleh Utes	1883	22	83		5,000 00		5,000 00	4,426 65		573 35
Do	1882			366 59		203 03	569 62			569 62
Do	1881			117 00			117 00		117 00	
Support of Sacs and Foxes of the Mississippi	1883	22	78		200 00		200 00	200 00		
Support of Senecas, Shawnees, Quapaws, Peorias, Ottawas, Wyandottes, and others	1875*					125 00	125 00		125 00	
Support of schools not otherwise provided for	1883	22	85		150,000 00	2,471 83	152,471 83	147,631 78		4,840 05
Do	1882			19,078 80		6,537 15	25,615 95	23,762 33		1,853 62
Do	1881			3,924 05		5 49	3,929 54	3,701 91	227 63	
Support of schools not otherwise provided for (transfer account)	1880*					11 33	11 33	11 33		
Support of schools not otherwise provided for	1879*	22	392		125 00		125 00	125 00		
Support of Shoshones and Bannocks	1883	22	80		29,437 00		29,437 00	21,011 87		8,425
Do	1882			10,331 66		49 47	10,381 13	190 66		10 190

Support of Shoshones and Bannocks	1881			3,781 99			3,781 99		3,781 99	
Do	1880*	22	599		79 43		79 43	79 43		
Support of Shoshones and Bannocks (transfer account)	1880*					1,226 67	1,226 67	1,226 67		
Support of Shoshones and Bannocks	1879*	22	392		8,204 01		8,204 01	8,204 01		
Support of Shoshones in Wyoming	1883	22	83		18,000 00		18,000 00	16,544 44		1,455 56
Do	1882			2,273 45		54 52	2,327 97	996 98		1,330 99
Support of Sioux of different tribes, including Santee Sioux of Nebraska	1883	22	80,585		1,932,300 00	13,533 81	1,945,833 81	1,691,124 22		254,709 59
Do	1882			162,730 71		10,075 76	172,806 47	171,220 50		1,585 97
Do	1881			42,743 25		203 90	42,947 15	748 00	42,199 15	
Do	1880*	22	314,597,599		2,532 88	44 81	2,577 69	2,532 88	44 81	
Support of Sioux of different tribes, including Santee Sioux of Nebraska (transfer account)	1880*	18	418		70 50	116 07	186 57	186 57		
Support of Sioux of different tribes, including Santee Sioux of Nebraska	1879*	22	392		8,420 22		8,420 22	8,420 22		
Support of Sioux of different tribes, including Santee Sioux of Nebraska (transfer account)	1879*					674 70	674 70		674 70	
Support of Sioux, Yankton tribe	1883	22	81		50,000 00	354 59	50,354 59	50,015 14		339 45
Do	1882			407 86		204 87	612 73	54 00		558 73
Do	1881			1,883 92			1,883 92		1,883 92	
Support of S'Klallams	1883	22	83		6,000 00		6,000 00	6,000 00		
Do	1882			1,914 99			1,914 99	1 80		1,913 19
Do	1881			458 18			458 18		458 18	
Support of Tabequache, Muache, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes	1881			4,807 78			4,807 78		4,807 78	
Do	1880*					10 00	10 00		10 00	
Do	1879*	22	392		3,448 31		3,448 31	3,448 31		
Support of Tonkawas of Fort Griffin, Tex	1883	22	83		3,000 00		3,000 00	3,000 00		
Do	1881					77	77		77	
Support of Utahs, Tabequache band	1883	22	81		720 00		720 00	666 13		53 87
Do	1882			66 57		13 81	80 38			80 38
Do	1877*	22	392		71 66		71 66	71 66		
Support of confederated bands of Utes	1883	22	81		73,020 00	656 02	73,676 02	71,849 50		1,826 52
Do	1882			606 83		868 80	1,475 63	87 54		1,388 09
Support of Walla Walla, Cayuse, and Umatilla tribes	1883	22	84		10,000 00	78 03	10,078 03	10,049 69		28 34
Do	1882			1,722 72		266 06	1,988 78	502 50		1,486 28
Do	1881			325 21			325 21		325 21	
Do	1880*					133 42	133 42		133 42	
Support of Wichitas and other affiliated tribes	1883	22	84		16,000 00		16,000 00	15,994 96		5 04
Do	1882			237 43		6 79	244 22	237 43		6 79
Do	1881			4,847 63		4 56	4,852 19		4,852 19	
Support of Yakamas and other Indians	1883	22	84		26,000 00	86 30	26,086 30	25,547 98		538 32
Do	1882			3,772 24		3,400 05	7,172 29	5,939 59		1,232 70
Do	1881			2,475 68		40 50	2,516 18		2,516 18	
Support of Indian school at Forest Grove, Oreg	1883	22	85		30,000 00		30,000 00	18,711 44		11,288 56
Carried forward				11,383,121 79	7,766,296 20	188,499 18	19,337,917 17	6,565,040 79	161,144 66	12,611,731 72

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward	.....	.....	.....	$11,383,121 79	$7,766,296 20	$188,499 18	$19,337,917 17	$6,565,040 79	$161,144 66	$12,611,731 72
Support of Indian children at Hampton school, Virginia	1883	22	85	.....	16,700 00	.....	16,700 00	14,537 76	.....	2,162 24
Support of Indian children at school in States	1883	22	86	.....	17,000 00	.....	17,000 00	4,127 37	.....	12,872 63
Support of Indian children in schools in private families	1883	22	86	.....	150,000 00	6,194 76	156,194 76	55,693 72	.....	100,501 04
Additional beef, Indian service	1883	22	328	.....	200,000 00	54	200,000 54	139,523 81	.....	60,476 73
Appraisal and survey of Otoe and Missouria lands (reimbursable)	.....	22	328	.....	5,000 00	.....	5,000 00	3,900 00	.....	1,100 00
Appeal in Crow Dog's case to the United States Supreme Court	.....	22	624	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00
Expenses of Indian delegations visiting Washington	1870	.....	.....	.....	.....	33 50	33 50	.....	33 50	.....
Expenses of Indian commissioners	1883	22	70	.....	4,700 00	.....	4,700 00	4,600 00	.....	100 00
Do	1882	22	392	.....	3,900 00	.....	3,900 00	3,530 53	.....	369 47
Do	1881	.....	.....	1,891 96	.....	.....	1,891 96	.....	1,891 96	.....
Do	1879*	22	392	.....	690 00	.....	690 00	690 00	.....	.....
Expenses for special agents for Miamies of Indiana	.....	.....	.....	1,938 15	.....	.....	1,938 15	1,713 88	.....	224 27
Expenses of the Ute Commission	.....	22	392, 327	1,382 63	17,000 00	360 06	18,742 69	14,713 32	.....	4,029 37
Gratuity to certain Ute Indians	.....	22	82	666 67	4,000 00	.....	4,666 67	4,000 00	.....	666 67
Holding a general council of Indians in Indian Territory	1875 / 1876	22	392	.....	114 00	.....	114 00	114 00	.....	.....
Investigating Cherokee disputes	.....	22	328	.....	2,500 00	.....	2,500 00	2,500 00	.....	.....
Indian school building near Arkansas City	.....	22	85, 448	.....	25,000 00	.....	25,000 00	250 00	.....	24,750 00
Maintenance and education of Catharine and Sophia German	.....	20	602	2,625 00	125 00	.....	2,750 00	125 00	.....	2,625 00
Maintenance and education of Helen and Heloise Lincoln	.....	16	377	5,343 75	250 00	.....	5,593 75	125 00	.....	5,468 75
Maintenance and education of Adelaide and Julia German	.....	18	424	5,125 00	250 00	.....	5,375 00	250 00	.....	5,125 00
Maintaining peace among and with the various tribes and bands of Indians (transfer account)	1873*	22	392	.....	4,561 26	.....	4,561 26	.....	.....	4,561 26
Negotiating with Sioux for modification of treaties	.....	22	328, 444, 624	.....	20,000 00	.....	20,000 00	9,028 44	.....	10,971 56
Payment to Flatheads removed to Jocko Reservation (reimbursable)	1883	22	82	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Payment to citizens, Miamis of Kansas	.....	.....	.....	751 69	.....	.....	751 69	.....	.....	751 69

Payment to Creeks for land occupied by Seminoles		22	392		175,000 00		175,000 00	175,000 00		
Payment of indemnity to Poncas				12,283 98		29 70	12,313 68		1,610 54	10,703 14
Payment to legal representatives of George C. Johnson		22	314		10,510 00		10,510 00	10,510 00		
Payment for lands in Indian reservation in Washington Territory		22	590		320 00		320 00	320 00		
Payment to old settlers or Western Cherokees				449 30			449 30			449 30
Payment to Pottawatomies, citizens				5,289 45			5,289 45			5,289 45
Payment to R. H. Taylor for herding cattle		22	328		331 97		331 97	331 97		
Payment to Ute Indians for individual improvements				12,300 00		150 00	12,450 00	3,250 00		9,200 00
Purchase of lands in Pawnee Reservation, Nebr., for school for Indians of Sioux Reservation in Dakota	1883	22	329		2,200 00		2,200 00	2,200 00		
Removal and support of confederated bands of Utes				251,344 44		1,182 14	252,526 58	160,923 77		91,602 81
Removal of Pawnees (reimbursable)				8,154 49			8,154 49	1,018 70		7,135 79
Relief of destitute Indians in Nevada		22	585		5,000 00		5,000 00	500 00		4,500 00
Removal and support of Otoes and Missourias				62,983 51		8 44	62,991 95	2,719 81		60,272 14
Reimbursement to Creek orphan fund		22	301		338,912 17		338,912 17	338,912 17		
Reimbursement to Osages for losses sustained				2,451 50			2,451 50			2,451 50
Reservoirs at headwaters of Mississippi—awards to Chippewas, Pillager, and Winnebagoshish bands				†500 00		15,466 00	15,966 90	15,966 90		
Salary of Ouray, head chief of the Ute Nation	1881			851 09			851 09		851 09	
School building, Northern Cheyennes and Arapahoes Reservation, Indian Territory	1883	22	86		5,000 00		5,000 00	5,000 00		
School building and support of school for Indians of Sioux Reservation, Dakota	1883	22	85		25,000 00		25,000 00	519 50		24,480 50
Survey and appraisement of Omaha lands (reimbursable)		22	590		2,500 00		2,500 00			2,500 00
Survey and appraisement of Umatilla lands (reimbursable)		22	297, 298, 590		3,500 00		3,500 00			3,500 00
Survey of Indian reservations	1883	22	86		5,000 00		5,000 00			5,000 00
Taking a census of North Carolina Cherokees		22	328		800 00		800 00	800 00		
Vaccination of Indians	1883	22	86		800 00		800 00	705 75		94 25
Do	1882			124 65			124 65	55 00		69 65
Do	1881			84 66			84 66		84 66	
Relief of Eugene B. Allen		22	81		25,753 94		25,753 94	25,753 94		
Relief of Joseph Hertford		22	87		413 93		413 93	413 93		
Total Indians				11,759,663 71	8,845,128 47	211,925 22	20,816,717 40	7,574,365 06	165,616 41	13,076,735 93
Relief of Edward F. Brownell				90 00			90 00	90 00		
Army pensions	1883	22	174		97,640,000 00	781 43	97,640,781 43	73,056,778 26		24,584,003 17
Do	1882			3,582,847 14		7,631,487 20	11,214,334 34	934 40		11,213,399 94
Carried forward				3,582,937 14	97,640,000 00	7,632,268 63	108,855,205 77	73,057,802 66		35,797,403 11

* And prior years. † Transferred from war ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				$3,582,937 14	$97,640,000 00	$7,632,268 63	$108,855,205 77	$73,057,802 66		$35,797,403 11
Army pensions	1881			419,311 78		5,685 20	424,996 98	1,846 07	$423,150 91	
Do	1880*	22	597		1,065 80	21,379 31	22,445 11	1,065 80	21,379 31	
Army pensions (transfer account)	1880*					846 08	846 08	846 08		
Do	1879*	22	392		500 90		500 90	500 90		
Pay and allowances, Army pensions	1883	22	175		265,000 00	2 72	265,002 72	260,000 00		5,002 72
Do	1882			917 61		15,138 25	16,055 86			16,055 86
Do	1881			27,667 80		15	27,667 95		27,667 95	
Fees of examining surgeons, Army pensions	1883	22	174, 175		270,000 00	1 00	270,001 00	270,001 00		
Do	1883 / 1884	22	431		50,000 00		50,000 00	49,999 00		1 00
Do	1882			4,931 00		18,443 13	23,374 13			23,374 13
Do	1881			14,609 00			14,609 00		14,609 00	
Contingent expenses of agents, Army pensions	1883	22	175		10,000 00		10,000 00	9,984 29		15 71
Do	1883 / 1884	22	432		5,000 00		5,000 00	110 55		4,889 45
Arrears of Army pensions				337,042 03		108,839 90	445,881 93	83,293 47		362,588 46
Fees for vouchers, arrears of Army pensions				842 80		228 80	1,071 60	160 00		911 60
Arrears of Navy pensions				28,548 50		17,972 59	46,521 09	10,000 00		36,521 09
Fees for vouchers, arrears of Navy pensions				75 40		26 40	101 80	25 00		76 80
Navy pensions	1883	22	174		1,229,813 00	650,962 28	1,880,775 28	958,963 11		921,812 17
Do	1882			149,783 63		224,056 29	373,839 92			373,839 92
Do	1881			169,865 25		12 00	169,877 25		169,877 25	
Do	1880*	22	599		221 69	2,085 41	2,307 10	89 04	2,085 41	132 65
Navy pensions (transfer account)	1880*					6 19	6 19	6 19		
Pay and allowances	1883	22	175		10,000 00	62 26	10,062 26	3,550 00		6,512 26
Do	1882			328 90		819 28	1,143 18	100 00		1,043 18
Do	1881			1,528 78		15	1,528 93		1,528 93	
Do	1880*					35 00	35 00		35 00	
Fees examining surgeons, Navy pensions	1883	22	175		5,000 00	180 00	5,180 00	4,220 00		960 00
Do	1882			413 00		938 50	1,351 50			1,351 50
Do	1881			782 00			782 00		782 00	
Navy pension fund		R. S.	1547	32,596 20	332 51		32,928 71			32,928 71
Total pensions				4,772,175 82	99,486,933 90	8,699,989 52	112,959,099 24	74,712,563 16	661,115 76	37,585,420 32
Total Indians and pensions				16,531,839 53	108,332,062 37	8,911,914 74	133,775,816 64	82,286,928 22	826,732 17	50,662,156 25

MILITARY ESTABLISHMENT.										
Pay of the Army	1879*	22	282		434 80		434 80	434 80		
Do	1880*	22	263		550,000 00	15,732 76	565,732 76	429,173 57	15,732 76	120,826 43
Pay of the Army (transfer account)	1880*	18	418		21,986 10	1,739 83	23,725 93	23,725 93		
Pay of the Army	1881			85,898 52		14,642 58	100,541 10	87,354 13	13,186 97	
Do	1881*	22	599		400,000 00		400,000 00			400,000 00
Do	1882			69,191 04		277,219 23	346,410 27	110,970 72		235,439 55
Do	1883	22	117		†12,152,314 56	126,912 96	12,279,227 52	12,124,770 00		154,457 52
Transportation of the Army and its supplies	1877			5,443,97			5,443 97		5,443 97	
Do	1879*	22	279,282		144,985 30		144,985 30	144,984 71	59	
Do	1880*	22	597		147,799 86	2,847 44	150,647 30	147,799 86	2,847 44	
Transportation of the Army and its supplies (transfer account)	1880*					3,580 13	3,580 13	3,580 13		
Transportation of the Army and its supplies	1880			73,645 37			73,645 37	25,068 83	48,576 54	
Transportation of the Army and its supplies (transfer account)	1881					534 09	534 09		534 09	
Transportation of the Army and its supplies	1881	22	261		400,000 00	1,206 35	401,206 35	401,206 35		
Do	1882	22	261	12,364 48	500,000 00	58,034 85	570,399 33	227,856 82		342,542 51
Do	1883	22	120		4,164,000 00	8,625 21	4,172,625 21	4,143,146 94		29,478 27
Transportation of the Army and its supplies (Pacific railroads)	1880	20	420		418,082 14		418,082 14	418,082 14		
Do	1881	20	420		418,478 96		418,478 96	418,478 96		
Do	1882	20	420		703,965 86		703,965 86	703,965 86		
Do	1883	20	420		122,624 34		122,624 34	122,624 34		
Mileage of the Army	1881			2,644 88		5,608 98	8,253 86	35 54	8,218 32	
Do	1882			308 29		676 49	984 78			984 78
General expenses of the Army	1881			19,793 05		11,723 79	31,516 84	3,196 33	28,320 51	
Do	1882			33,632 85		6,674 94	40,307 79	5,010 40		35,297 39
Pay of volunteers	1871*	22	277,596		476 49		476 49	476 49		
Pay of Florida volunteers	1871*	22	596		680 20		680 20	680 20		
Pay of mounted riflemen under Col. J. C. Fremont	1871*	22	277,596		206 66		206 66	206 66		
Payment of expenses under reconstruction acts (transfer account)	1871*	18	418		1,854 07	1,000 00	2,854 07	2,854 07		
Traveling expenses of First Michigan Cavalry	1879*	22	277		359 34		359 34	359 34		
Traveling expenses of California and Nevada volunteers	1879*	22	277		155 12		155 12	155 12		
Draft and substitute fund	1871*	22	277,282,596		84 30		84 30	84 30		
Draft and substitute fund (transfer account)	1871*	18	418		2 83		2 83	2 83		
Collecting, drilling, and organizing volunteers	1871*	22	277		3 12	7 60	10 72	3 12	7 60	
Collecting, drilling, and organizing volunteers (transfer account)	1871*	18	418		644 09		644 09	644 09		
Pay of Military Academy (transfer account)	1880*					3 89	3 89	3 89		
Pay of Military Academy	1880*					46	46		46	
Do	1881			35,699 38			35,699 38		35,699 38	
Carried forward				338,621 83	20,149,138 14	536,771 58	21,024,531 55	19,546,936 47	158,568 63	1,319,026 45

*And prior years.

†$47,685.44 transferred to Treasury ledger, "Salaries of civil employés in lieu of general service or enlisted men."

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
MILITARY ESTABLISHMENT—Continued.										
Brought forward				$338,621 83	$20,149,138 14	$536,771 58	$21,024,531 55	$19,546,936 47	$158,568 63	$1,319,026 45
Pay of Military Academy	1882			47,088 31		2,380 34	49,468 65	7 50		49,461 15
Do	1883	22	123		212,832 50		212,832 50	198,000 00		14,832 50
Collection and payment of bounty, prize money, &c., colored soldiers	1881 / 1882					76 87	76 87		76 87	
Do	1883	22	323		2,900 00		2,900 00	2,900 00		
Pay of two and three year volunteers, colored claims	1879 / 1880					597 39	597 39		597 39	
Bounty to volunteers, their widows and legal heirs	1871*	22	262, 282, 599		394,427 88	6,876 97	401,304 85	244,427 88	6,876 97	150,000 00
Bounty to volunteers, their widows and legal heirs (transfer account)	1871*					2,393 32	2,393 32	2,393 32		
Bounty to Fifteenth and Sixteenth Missouri Volunteers		21	283		7,000 00		7,000 00	7,000 00		
Transportation of officers and their baggage	1871*	22	280		103 10	123 28	226 38	103 10	123 28	
Transportation of officers and their baggage (transfer account)	1871*					101 68	101 68	101 68		
Regular supplies of the Quartermaster's Department	1879*	22	279, 282		3,509 41		3,509 41	3,241 66		267 75
Do	1880	22	282		82 50		82 50		82 50	
Do	1880*	22	597		4,833 33	7,759 43	12,592 76	2,203 08	7,759 43	2,630 25
Regular supplies of the Quartermaster's Department (transfer account)	1880*					200 23	200 23	200 23		
Regular supplies of the Quartermaster's Department	1881			445,439 44		1,795 20	447,234 64	9,276 45	437,958 19	
Do	1882			25,142 54		79,439 59	104,582 13	16,253 71		88,328 42
Do	1883	22	119		†3,476,897 25	131,897 12	3,608,794 37	3,546,887 69		61,906 68
Pay of two and three year volunteers	1871*	22	262, 282, 599		268,934 30	13,745 20	282,679 50	118,934 30	13,745 20	150,000 00
Pay of two and three year volunteers (transfer account)	1871*	18	418		28,574 58	747 82	29,322 40	29,322 40		
Subsistence of the Army	1879*	22	279, 283		2,007 12		2,007 12	2,007 12		
Do	1880*	22	597		1,105 95	1,179 50	2,285 45	1,105 95	1,179 50	
Subsistence of the Army (transfer account)	1880*					(‡)				
Subsistence of the Army	1881			9,364 16		606 28	9,970 44	51 84	9,918 60	
Subsistence of the Army (transfer account)	1881					60,779 52	60,779 52		60,779 52	
Subsistence of the Army	1882			1,428 62		25,902 59	27,331 21	713 91		26,617 30
Do	1883	22	119		‖2,223,437 12	132,158 76	2,355,595 88	2,279,670 00		75,925 88
Incidental expenses, Quartermaster's Department	1878			1,459 87			1 4 87			1,459 87

Incidental expenses, Quartermaster's Department	1879*	22	279, 283		3, 040 33		3, 040 33	3, 040 33		
Do	1880*	22	597		1, 699 72	1, 217 10	2, 916 82	1, 699 72	1, 217 10	
Incidental expenses, Quartermaster's Department (transfer account)	1880*					56 10	56 10	56 10		
Incidental expenses, Quartermaster's Department	1881			22, 335 88		1, 108 81	23, 444 69	6, 561 01	16, 883 68	
Do	1882			10, 606 15		11, 349 02	21, 955 17	8, 060 19		13, 894 98
Do	1883	22	119, 120		§887, 897 25	5, 533 01	893, 430 26	834, 143 99		59, 286 27
Barracks and quarters	1879*	22	279, 283		6, 943 99		6, 943 99	6, 943 99		
Do	1880*	22	597		1, 994 20	23 84	2, 018 04	1, 994 20	23 84	
Do	1881	22	280, 283	1, 361 20	787 63	30 26	2, 179 09	1, 337 29	841 80	
Do	1882			2, 280 14		1, 627 28	3, 907 42	2, 510 66		1, 396 76
Do	1883	22	121		¶824, 553 00	8, 363 76	832, 916 76	831, 456 92		1, 459 84
Fifty per cent. of Army transportation due certain land grant railroads	1880*			48, 496 66			48, 496 66	34, 656 83	13, 839 83	
Do	1881	22	261		125, 000 00		125, 000 00	116, 674 39		8, 325 61
Do	1882			106, 810 76			106, 810 76	96, 324 68		10, 486 08
Do	1883	22	120		125, 000 00		125, 000 00	48, 723 48		76, 276 52
Horses for cavalry and artillery	1879*	22	279, 283		4, 299 00		4, 299 00	4, 299 00		
Do	1880*	22	597		11, 540 00	188 50	11, 728 50	11, 540 00	188 50	
Do	1881			8, 888 03		140 00	9, 028 03		9, 028 03	
Do	1882			1, 279 85		3, 390 79	4, 670 64			4, 670 64
Do	1883	22	119		220, 000 00	21, 053 30	241, 053 30	228, 965 50		12, 087 80
Clothing, camp and garrison equipage	1879*	22	279, 283		192 12		192 12	192 12		
Do	1880*	22	597		67	1, 731 07	1, 731 74	67	1, 731 07	
Clothing, camp and garrison equipage (transfer account)	1880					1 00	1 00	1 00		
Clothing, camp and garrison equipage	1881			68, 795 54		734 73	69, 530 27		69, 530 27	
Do	1882			13, 331 59		145, 250 59	158, 582 18	34, 748 96		123, 833 22
Do	1883	22	121		1, 400, 000 00	69, 261 96	1, 469, 261 96	1, 434, 383 98		34, 877 98
National cemeteries	1879*	22	279		170 45		170 45	170 45		
Do	1880*					201 61	201 61		201 61	
National cemeteries (transfer account)	1880*					15 00	15 00	15 00		
National cemeteries	1881			1, 915 80		12 00	1, 927 80		1, 927 80	
Do	1882			6, 501 38		4, 898 65	11, 400 03	11, 399 03		1 00
Do	1883	22	319		100, 000 00		100, 000 00	96, 978 30		3, 021 70
Pay of superintendents	1881			2, 236 53			2, 236 53		2, 236 53	
Do	1882			1, 975 01		811 33	2, 786 34	50 00		2, 736 34
Do	1883	22	319		60, 440 00		60, 440 00	59, 775 51		664 49
Army and Navy Hospital, Hot Springs, Ark		22	121		100, 000 00		100, 000 00			100, 000 00
Headstones for graves in private cemeteries				87, 027 49			87, 027 49	18, 707 35		68, 320 14
Medical and hospital department	1879*	22	277		1, 205 96		1, 205 96	1, 205 96		
Do	1880*	22	597		477 20	987 50	1, 464 70	477 20	987 50	
Medical and hospital department (transfer account)	1880*	18	418		131 18		131 18	131 18		
Medical and hospital department	1881			414 79		6 03	420 82	183 35	237 47	
Do	1882			4, 654 25		467 52	5, 121 77	4, 998 08		123 69
Carried forward				1, 257, 455 82	30, 651, 155 88	1, 283, 943 43	33, 192, 605 13	29, 914, 144 71	816, 541 11	2, 461, 919 31

*And prior years. †$150.50 transferred to Interior ledger, "Contingencies of Indian Department, 1880 and prior years."
‡$23,102.75, ‖$76,562.88, §$23,102.75, and ¶$5,447 transfered to Treasury ledger, "Salaries of civil employés in lieu of general service or detailed enlisted men."

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
MILITARY ESTABLISHMENT—Continued.										
Brought forward				$1,257,455 82	$30,651,155 88	$1,283,993 43	$33,192,605 13	$29,914,144 71	$816,541 11	$2,461,919 31
Medical and hospital department	1883	22	121		200,000 00	2,741 23	202,741 23	196,748 05		5,993 18
Medical museum and library	1883	22	121		10,000 00		10,000 00	10,000 00		
Trusses for disabled soldiers		R. S.	1178		21 00		21 00	21 00		
Artificial limbs	1880*					9,900 94	9,900 94		9,900 94	
Artificial limbs (transfer account)	1880					297 64	297 64	297 64		
Artificial limbs	1881			1,265 65			1,265 65	857 16		408 49
Do	1882			64,907 45			64,907 45	3,368 46		61,538 99
Do	1883	22	322		120,000 00		120,000 00	100,527 90		19,472 10
Appliances for disabled soldiers	1880*					32 18	32 18		32 18	
Do	1881			2,000 00		369 00	2,369 00		2,369 00	
Do	1882			2,000 00			2,000 00			2,000 00
Do	1883	22	322		2,000 00		2,000 00	500 00		1,500 00
Construction and repair of hospitals	1881			1,114 47		5 75	1,120 22		1,120 22	
Do	1882			208 21		1,990 20	2,198 41	162 05		2,036 36
Do	1883	22	121		75,000 00	5,006 50	80,006 50	79,974 28		32 22
Testing-machine	1881					2,628 78	2,628 78		2,628 78	
Do	1882			15 00		606 76	621 76			621 76
Do	1883	22	122		10,000 00		10,000 00	10,000 00		
Torpedoes for harbor defenses	1883	22	193		100,000 00		100,000 00	100,000 00		
Ordnance service (transfer account)	1880*					18 34	18 34	18 34		
Do	1881			10 79		79	11 58		11 58	
Do	1882					99 72	99 72	27 49		72 23
Do	1883	22	121		125,000 00	2,502 00	127,502 00	114,902 00		12,600 00
Ordnance, ordnance stores and supplies	1879*	22	282		452 00		452 00	452 00		
Do	1880*					1 35	1 35		1 35	
Ordnance, ordnance stores and supplies (transfer account)	1880*					16 00	16 00		16 00	
Ordnance, ordnance stores and supplies	1881			134 46			134 46		134 46	
Do	1882					634 87	634 87			634 87
Do	1883	22	122		395,000 00		395,000 00	395,000 00		
Ordnance material, proceeds of sale		18	388	440,154 84	88,253 83		528,408 67	82,500 00		445,908 67
Manufacture or purchase of guns, specific		22	122		50,000 00		50,000 00	6,000 00		44,000 00
Manufacture of arms at national armories	1883	22	122		350,000 00	1,000 00	351,000 00	351,000 00		
Arming and equipping the militia		R. S.	1661	61,282 20	200,000 00	33,826 51	295,108 71	141,924 05		153,184 66
Arming and equipping the militia (transfer account)						483 13	483 13		483 13	
Powder and projectiles, proceeds of sales		18	388	83,306 90	176 77		83,483 67	40,640 00		42,843 67
Powder depot		22	122		75,000 00		75,000 00	75,000 00		

Repairs of arsenals	1881			05			05		05	
Do	1882					6 86	6 86			6 86
Do	1883	22	317		40,000 00		40,000 00	40,000 00		
Washington Arsenal, District of Columbia				15 35			15 35		15 35	
Springfield Arsenal	1883	22	316		16,000 00		16,000 00	16,000 00		
San Antonio Arsenal, Texas		22	316		21,455 00		21,455 00	21,455 00		
Rock Island Arsenal		22	315–316		386,000 00		386,000 00	386,000 00		
Do	1881			50			50		50	
Benic ia Arsenal, California		22	316	50,000 00	59,400 00		109,400 00	24,025 00		85,375 00
Rock Island Bridge, Illinois	1883	22	316		9,250 00		9,250 00	9,250 00		
Sea-coast batteries for instruction of militia		22	93		5,000 00		5,000 00	5,000 00		
Examination of heavy ordnance and projectiles	1882			14,634 45		535 22	15,169 67			15,169 67
Armament of fortifications	1881			150,506 03		81	150,506 84	4,350 30	146,156 54	
Do	1882			256,436 08		134 32	256,570 40	24,267 66		232,302 74
Do	1883	22	193, 316		105,000 00		105,000 00	56,509 99		48,490 01
United States Military Academy:										
Current and ordinary expenses	1881					3,209 43	3,209 43		3,209 43	
Do	1883	22	123–125		62,135 00		62,135 00	62,135 00		
Miscellaneous and incidental expenses	1881			456 41			456 41		456 41	
Do	1882					180 61	180 61			180 61
Do	1883	22	125–126		15,320 00		15,320 00	15,320 00		
Buildings and grounds	1881			39 86			39 86		39 86	
Do	1882					2 04	2 04			2 04
Do	1883	22	126, 318		60,269 54		60,269 54	60,269 54		
Do	1883 / 1884	22	419		10,000 00		10,000 00	10,000 00		
Engineer depot at Willets Point, N. Y		22	121		10,000 00		10,000 00	10,000 00		
Magazine for storing gunpowder, 1871 and prior years (transfer account)		22	262		16 00		16 00	16 00		
Fort Scammel, Maine				181 30			181 30			181 30
Fort Lazaretto Point, Maryland				13,000 00			13,000 00			13,000 00
Fort Saint Philip, Mississippi River, Louisiana				9 33			9 33			9 33
Fort Brown, Texas				25,000 00			25,000 00			25,000 00
Fort Duncan, Texas				10,000 00			10,000 00			10,000 00
Fort Jackson, Mississippi River, Louisiana				2,527 50			2,527 50			2,527 50
Ringgold Barracks				9 00			9 00			9 00
Fort Pulaski, Savannah River, Georgia						34 43	34 43			34 43
Preservation and repair of fortifications				297 44			297 44		297 44	
Do				9,262 69		623 60	9,886 29	185 67		9,700 62
Do		22	193		175,000 00		175,000 00	164,769 08		10,230 92
Steam launch or tug at harbor of refuge, Lake Huron, Michigan		22	107		10,000 00		10,000 00			10,000 00
Improving harbor at—										
Belfast, Me				3,000 00			3,000 00			3,000 00
Portland, Me		22	191		35,000 60		35,000 00	25,000 00		10,000 00
Carried forward				2,449,231 78	33,471,905 02	1,350,882 44	37,272,019 24	32,558,618 37	983,414 33	3,729,986 54

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
MILITARY ESTABLISHMENT—Continued.										
Brought forward				$2,449,231 78	$33,471,905 02	$1,350,882 44	$37,272,019 24	$32,558,618 37	$983,414 33	$3,729,986 54
Improving harbor at—										
Richmond, Me		22	191		10,000 00		10,000 00	10,000 00		
Rockland, Me		22	191		40,000 00		40,000 00	40,000 00		
Portsmouth, N. H		22	191	27,000 00	17,000 00		44,000 00	34,000 00		10,000 00
Burlington, Vt		22	191		12,000 00		12,000 00	9,000 00		3,000 00
Swanton, Vt		22	191		4,500 00		4,500 00	4,500 00		
Hyannis, Mass						278 63	278 63			278 63
Boston, Mass		22	192	50,000 00	96,500 00		146,500 00	55,000 00		91,500 00
Nantucket, Mass		22	192	45,000 00	25,000 00	172 10	70,172 10	45,000 00		25,172 10
Newburyport, Mass		22	192	50,000 00	40,000 00	11 25	90,011 25	55,011 25		35,000 00
Lynn, Mass		22	207		60,000 00		60,000 00	1,818 88		58,181 12
Provincetown, Mass		22	192		5,000 00	4,721 18	9,721 18	9,698 25		22 93
Plymouth, Mass		22	192		14,000 00	12 00	14,012 00	13,055 29		956 71
Scituate, Mass		22	192		10,000 00	5,219 46	15,219 46	13,547 18		1,672 28
Wareham, Mass		22	192		5,000 00	397 45	5,397 45	3,018 13		2,379 32
Harbor of refuge, Wood's Holl, Mass		22	197		52,000 00	567 07	52,567 07	12,567 07		40,000 00
Improving harbor at—										
Block Island, R. I		22	192		19,000 00	65 14	19,065 14	19,065 14		
Little Narragansett Bay, R. I		22	192		6,000 00	277 88	6,277 88	6,277 88		
Newport, R. I		22	192		20,000 00	8,297 90	28,297 90	13,992 40		14,305 50
Bridgeport, Conn		22	192		10,000 00		10,000 00	10,000 00		
Clinton, Conn		22	207		3,000 00		3,000 00	3,000 00		
Milford, Conn		22	192		5,000 00		5,000 00	5,000 00		
New Haven, Conn		22	192		30,000 00		30,000 00	15,000 00		15,000 00
Breakwater, New Haven, Conn		22	192		60,000 00		60,000 00	25,000 00		35,000 00
Improving harbor at—										
Norwalk, Conn		22	192		5,000 00		5,000 00	5,000 00		
New London, Conn		22	192		9,000 00		9,000 00	9,000 00		
Stonington, Conn		22	192		25,000 00		25,000 00	25,000 00		
Southport, Conn		22	192		3,000 00		3,000 00	3,000 00		
Buffalo, N. Y		22	192	35,000 00	125,000 00		160,000 00	35,000 00		125,000 00
Canarsie Bay, N. Y		22	192	5,000 00	3,000 00		8,000 00	8,000 00		
Improving channel in Gowanus Bay, N. Y		22	193	10,000 00	20,000 00		30,000 00	10,000 00		20,000 00
Improving harbor at—										
Port Chester, N. Y		22	192	1,950 00	15,000 00		16,950 00			16,950 00
Charlotte, N. Y		22	192		35,000 00		35,000 00	3,000 00		32,000 00
Improving Echo Harbor at New Rochelle, N. Y		22	192	8,000 00	3,000 00		11,000 00	8,000 00		3,000 00

Improving harbor at—										
Flushing Bay, N. Y		22	192		5,000 00		5,000 00	5,000 00		
Greenport, N. Y		22	207		10,000 00		10,000 00	5,000 00		5,000 00
Great Sodus Bay, N. Y		22	192		25,000 00		25,000 00	5,000 00		20,000 00
Little Sodus Bay, N. Y		22	192		25,000 00		25,000 00	5,000 00		20,000 00
Mamaroneck, N. Y		22	206		15,000 00		15,000 00	1,000 00		14,000 00
New Rochelle, N. Y		22	192		15,000 00		15,000 00			15,000 00
Ogdensburg, N. Y		22	192		10,000 00		10,000 00	2,000 00		8,000 00
Oswego, N. Y		22	192		80,000 00		80,000 00	20,000 00		60,000 00
Oak Orchard, N. Y		22	192		3,000 00		3,000 00			3,000 00
Port Jefferson, N. Y		22	193		8,000 00		8,000 00	8,000 00		
Pultneyville, N. Y		22	193		4,000 00		4,000 00	1,000 00		3,000 00
Rondout, N. Y		22	193		2,000 00		2,000 00	2,000 00		
Sheepshead Bay, N. Y		22	193	7,000 00	3,000 00		10,000 00	1,000 00		9,000 00
Sackett's Harbor, N. Y		22	206		7,000 00		7,000 00	1,030 50		5,969 50
Wilson, N. Y		22	193		10,000 00		10,000 00	2,000 00		8,000 00
Erie, Pa		22	193	16,000 00	20,000 00		36,000 00	21,000 00		15,000 00
Improving ice harbor, Marcus Hook, Pa		22	193	30,000 00	15,000 00		45,000 00	7,000 00		38,000 00
Improving harbor at—										
Keyport, N. J		22	207		30,475 00		30,475 00	333 55		30,141 45
Raritan Bay, N. J		22	197		50,000 00		50,000 00	10,000 00		40,000 00
Delaware Breakwater, Del		22	193		125,000 00		125,000 00	35,000 00		90,000 00
Constructing pier in Delaware Bay, near Lewes, Del		22	198		13,000 00		13,000 00	9,000 00		4,000 00
Ice harbor at Reedy Island, Del		22	193		25,000 00		25,000 00	7,000 00		18,000 00
Improving harbor at—										
Wilmington, Del		22	193	27,000 00	50,000 00		77,000 00	50,000 00		27,000 00
Baltimore, Md		22	193	230,000 00	450,000 00		680,000 00	330,000 00		350,000 00
Breton Bay, Leonardstown, Md		22	193		5,000 00		5,000 00	5,000 00		
Improving entrance of St. Jerome's Creek, Md		22	193		5,000 00		5,000 00	5,000 00		
Improving harbor at—										
Annapolis, Md				9,205 98			9,205 98			9,205 98
Cambridge				187 70			187 70			187 70
Cambridge and Pocomoke River, Md				2,500 00			2,500 00			2,500 00
Washington and Georgetown, D. C				38,000 00			38,000 00	15,773 27		22,226 73
Norfolk, Va		22	199	44,934 83	75,000 00		119,934 83	80,000 00		39,934 83
Beaufort, N. C		22	194	20,000 00	30,000 00		50,000 00	35,000 00		15,000 00
Charleston, S. C		22	206		300,000 00		300,000 00	197,956 97		102,043 03
Georgetown, S. C		22	194		7,000 00		7,000 00			7,000 00
Brunswick, Ga		22	194		25,000 00		25,000 00	25,000 00		
Savannah, Ga		22	194		200,000 00		200,000 00	120,478 12		79,521 88
Apalachicola Bay, Fla		22	207		25,000 00		25,000 00	25,000 00		
Key West, Fla		22	194		25,000 00		25,000 00			25,000 00
Pensacola, Fla		22	194	45,000 00	50,000 00		95,000 00	30,000 00		65,000 00
Tampa Bay, Fla		22	194		20,000 00		20,000 00	20,000 00		
Improving harbor and Mississippi River, near Vicksburg				20,000 00			20,000 00	20,000 00		
Improving harbor at—										
Mobile, Ala		22	194	110,000 00	125,000 00		235,000 00	150,000 00		85,000 00
New Orleans, La				140,010 00			140,010 00	18,000 00		122,010 00
Carried forward				3,421,020 29	36,151,380 02	1,370,902 50	40,943,302 81	34,342,742 25	983,414 33	5,617,146 23

STATEMENT exhibiting the BALANCES OF APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward	.....	.....	.....	$3,421,020 29	$36,151,380 02	$1,370,902 50	$40,943,302 81	$34,342,742 25	$983,414 33	$5,617,146 23
Improving harbor at—										
Brazos Santiago, Tex	.....	22	194	55,000 00	60,000 00	.....	115,000 00	55,000 00	.....	60,000 00
Galveston, Tex	.....	22	194	100,000 00	300,000 00	.....	400,000 00	359,000 00	.....	41,000 00
Ashtabula, Ohio	.....	22	194	.....	20,000 00	.....	20,000 00	5,000 00	.....	15,000 00
Cleveland, Ohio	.....	22	194	221,997 00	175,000 00	.....	396,997 00	172,000 00	.....	224,997 00
Improving harbor of refuge near Cincinnati, Ohio	.....	22	194	.....	16,000 00	.....	16,000 00	.....	.....	16,000 00
Improving harbor at—										
Black River, Ohio	.....	22	194	2,000 00	7,000 00	.....	9,000 00	4,000 00	.....	5,000 00
Fairport, Ohio	.....	22	194	4,500 00	10,000 00	.....	14,500 00	12,000 00	.....	2,500 00
Huron, Ohio	.....	22	194	.....	2,500 00	.....	2,500 00	2,500 00	.....	.....
Improving ice harbor, mouth of Muskingum River, Ohio	.....	22	194	.....	40,000 00	.....	40,000 00	35,000 00	.....	5,000 00
Improving harbor at—										
Port Clinton, Ohio	.....	22	194	.....	6,000 00	.....	6,000 00	6,000 00	.....	.....
Sandusky City, Ohio	.....	22	194	1,000 00	10,000 00	.....	11,000 00	10,500 00	.....	500 00
Toledo, Ohio	.....	22	194	20,000 00	50,000 00	.....	70,000 00	46,000 00	.....	24,000 00
Vermillion, Ohio	.....	22	194	.....	3,000 00	.....	3,000 00	1,000 00	.....	2,000 00
Michigan City, Ind	.....	22	194	.....	80,000 00	.....	80,000 00	62,000 00	.....	18,000 00
Chicago, Ill	.....	22	195	50,000 00	200,000 00	.....	250,000 00	175,000 00	.....	75,000 00
Calumet, Ill	.....	22	194	.....	35,000 00	.....	35,000 00	25,000 00	.....	10,000 00
Rock Island, Ill	.....	.....	.....	6,000 00	.....	.....	6,000 00	.....	.....	6,000 00
Quincy, Ill	.....	22	195	.....	15,000 00	.....	15,000 00	15,000 00	.....	.....
Waukegan, Ill	.....	22	195	5,000 00	20,000 00	.....	25,000 00	20,000 00	.....	5,000 00
Improving ice harbor, Saint Louis, Mo	.....	.....	.....	10,000 00	.....	.....	10,000 00	10,000 00	.....	.....
Improving harbor at—										
Au Sable, Mich	.....	22	195	.....	5,000 00	.....	5,000 00	3,000 00	.....	2,000 00
Black Lake, Mich	.....	22	195	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Improving ice harbor of refuge, Belle River, Michigan	.....	22	195	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Improving harbor and mouth of Cedar River, Mich	.....	22	195	.....	15,000 00	.....	15,000 00	1,000 00	.....	14,000 00
Improving harbor at—										
Charlevoix, Mich	.....	22	195	.....	10,000 00	.....	10,000 00	9,000 00	.....	1,000 00
Cheboygan, Mich	.....	22	195	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Frankfort, Mich	.....	22	195	.....	15,000 00	.....	15,000 00	13,000 00	.....	2,000 00
Grand Haven, Mich	.....	22	195	30,000 00	40,000 00	.....	70,000 00	61,845 20	.....	8,154 80
Improving harbor of refuge, Lake Huron, Michigan	.....	22	195	30,000 00	75,000 00	.....	105,000 00	65,000 00	.....	40,000 00

Improving harbor at—										
Ludington, Mich		22	195		12,000 00		12,000 00	9,000 00		3,000 00
Manistee, Mich		22	195		15,000 00		15,000 00	13,000 00		2,000 00
Marquette, Mich		22	195		16,000 00		16,000 00	7,000 00		9,000 00
Monroe, Mich		22	195		1,000 00		1,000 00	1,000 00		
Muskegon, Mich		22	195		25,000 00		25,000 00	20,000 00		5,000 00
New Buffalo, Mich		22	206		5,000 00		5,000 00			5,000 00
Ontonagon, Mich		22	195		20,000 00		20,000 00	5,000 00		15,000 00
Pentwater, Mich		22	195		10,000 00		10,000 00	7,000 00		3,000 00
Improving harbor of refuge, Portage Lake, Michigan		22	195		25,000 00		25,000 00	15,000 00		10,000 00
Improving harbor of refuge, Grand Marais, Mich		22	195	27,500 00	40,000 00		67,500 00	6,000 00		61,500 00
Improving harbor at—										
Saint Joseph, Mich		22	195		12,000 00		12,000 00	7,000 00		5,000 00
Saugatuck, Mich		22	195		8,000 00		8,000 00	2,000 00		6,000 00
South Haven, Mich		22	195		10,000 00		10,000 00	7,000 00		3,000 00
Thunder Bay, Mich		22	195		15,000 00		15,000 00	6,000 00		9,000 00
White River, Mich		22	196		12,000 00		12,000 00	8,000 00		4,000 00
Manistique, Mich				2,000 00			2,000 00			2,000 00
Improving Eagle Harbor, Michigan				3,500 00			3,500 00			3,500 00
Improving harbor at—										
Green Bay, Wis		22	196		20,000 00		20,000 00	7,000 00		13,000 00
Kenosha, Wis		22	196		6,000 00		6,000 00	6,000 00		
Kewaunee, Wis		22	196		12,000 00		12,000 00	5,000 00		7,000 00
Manitowoc, Wis		22	196		10,000 00		10,000 00	9,000 00		1,000 00
Menomonee, Wis		22	196		15,000 00		15,000 00	2,000 00		13,000 00
Milwaukee, Wis		22	196		10,000 00		10,000 00			10,000 00
Oconto, Wis		22	196	10,000 00	15,000 00		25,000 00	8,000 00		17,000 00
Pensaukee, Wis		22	206		10,000 00		10,000 00	1,000 00		9,000 00
Port Washington, Wis		22	196		17,000 00		17,000 00	16,000 00		1,000 00
Improving harbor of refuge on Lake Pepin, Wisconsin and Minnesota		22	206		20,000 00		20,000 00			20,000 00
Improving harbor of refuge, Milwaukee Bay, Wisconsin		22	196	10,000 00	100,000 00		110,000 00	60,000 00		50,000 00
Improving harbor at—										
Racine, Wis		22	196		7,000 00		7,000 00	1,000 00		6,000 00
Sheboygan, Wis		22	196	7,000 00	30,000 00		37,000 00	15,000 00		22,000 00
Dredging Superior Bay, Wisconsin		22	196		40,000 00		40,000 00	20,000 00		20,000 00
Improving harbor at Two Rivers, Wis		22	196		15,000 00		15,000 00	7,000 00		8,000 00
Improving harbor of refuge at entrance of Sturgeon Bay Canal, Wisconsin		22	196		20,000 00		20,000 00	10,000 00		10,000 00
Improving harbor at Ahnapee, Wis		22	196		12,000 00		12,000 00	12,000 00		
Improving ice harbor at Dubuque, Iowa		22	206		20,000 00		20,000 00	20,000 00		
Improving harbor at—										
Muscatine, Iowa		22	196		2,500 00		2,500 00			2,500 00
Duluth, Minn		22	196		45,000 00		45,000 00	30,000 00		15,000 00
Grand Marais, Minn		22	196		20,000 00		20,000 00	2,000 00		18,000 00
San Francisco, Cal				3,828 57			3,828 57			3,828 57
Oakland, Cal		22	196	62,000 00	200,000 00		262,000 00	80,000 00		182,000 00
Carried forward				4,082,345 86	38,258,380 02	1,370,902 50	43,711,628 38	35,959,587 45	983,414 33	6,768,626 60

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
MILITARY ESTABLISHMENT—Continued.										
Brought forward	.....	.....	.....	$4,082,345 86	$38,258,380 02	$1,370,902 50	$43,711,628 38	$35,959,587 45	$983,414 33	$6,768,626 60
Improving Humboldt Harbor and Bay, California	.....	22	196	.....	40,000 00	.....	40,000 00	25,000 00	.....	15,000 00
Improving entrance to Coos Bay and Harbor, Oregon	.....	22	196	.....	30,000 00	.....	30,000 00	30,000 00	.....	.....
Improving Yaquina Bay, Oregon	.....	22	196	.....	60,000 00	.....	60,000 00	44,000 00	.....	16,000 00
Improving harbor at Wilmington, Cal	.....	22	196	.....	100,000 00	.....	100,000 00	70,000 00	.....	30,000 00
Improving Cathance River, Maine	.....	22	196	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Improving Lubec Channel, Maine	.....	22	196	65,000 00	20,000 00	.....	85,000 00	73,000 00	.....	12,000 00
Improving Moosabec Bar at Jonesport, Me	.....	22	196	.....	10,000 00	.....	10,000 00	5,000 00	.....	5,000 00
Improving Royal River, Maine	.....	22	206	.....	10,000 00	.....	10,000 00	5,050 60	.....	4,949 40
Improving Cocheco River, New Hampshire	.....	22	206	.....	28,000 00	.....	28,000 00	10,000 00	.....	18,000 00
Improving Lamprey River, New Hampshire	.....	22	196	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Improving Otter Creek, Vermont	.....	22	196	.....	2,000 00	.....	2,000 00	.....	.....	2,000 00
Improving Malden River, Massachusetts	.....	22	206	.....	10,000 00	.....	10,000 00	6,000 00	.....	4,000 00
Improving Merrimac River, Massachusetts	.....	22	197	.....	9,000 00	.....	9,000 00	7,000 00	.....	2,000 00
Improving Taunton River, Massachusetts	.....	22	197	25,000 00	25,000 00	3,537 67	53,537 67	53,537 67	.....	.....
Improving Providence River and Narragansett Bay, Long Island	.....	22	197	.....	125,000 00	3,315 74	128,315 74	21,289 49	.....	107,026 25
Improving Pawtucket River	.....	.....	.....	.....	.....	529 58	529 58	.....	.....	529 58
Improving Connecticut River, Connecticut	.....	22	197	10,000 00	45,000 00	14,447 76	69,447 76	24,887 61	.....	44,560 15
Improving Housatonic River, Connecticut	.....	22	197	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Improving Thames River, Connecticut	.....	22	197	20,000 00	35,000 00	.....	55,000 00	35,000 00	.....	20,000 00
Improving Connecticut River between Hartford, Conn., and Holyoke, Mass	.....	.....	.....	10,000 00	.....	.....	10,000 00	.....	.....	10,000 00
Removing obstructions in East River and Hell Gate, New York	.....	22	197	50,000 00	200,000 00	.....	250,000 00	220,000 00	.....	30,000 00
Improving Grass River at Massena, N. Y.	.....	22	206	.....	3,000 00	.....	3,000 00	500 00	.....	2,500 00
Improving Hudson River, New York	.....	22	197	45,000 00	10,000 00	.....	55,000 00	10,000 00	.....	45,000 00
Improving Newton Creek, New York	.....	22	197	.....	15,000 00	.....	15,000 00	10,000 00	.....	5,000 00
Improving Niagara River, New York	.....	22	197	.....	1,500 00	.....	1,500 00	.....	.....	1,500 00
Improving Sumpawamus Inlet, New York	.....	22	193	4,000 00	2,000 00	.....	6,000 00	6,000 00	.....	.....
Improving Ticonderoga River, New York	.....	22	197	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Improving Buttermilk Channel, New York	.....	22	192	50,000 00	60,000 00	.....	110,000 00	60,000 00	.....	50,000 00
Improving East Chester Creek, New York	.....	.....	.....	7,000 00	.....	.....	7,000 00	.....	.....	7,000 00
Improving Harlem River, New York	.....	.....	.....	400,000 00	.....	.....	400,000 00	.....	.....	400,000 00
Improving Cheesequakes Creek, New Jersey	.....	22	197	24,000 00	15,000 00	.....	39,000 00	25,000 00	.....	14,000 00
Improving channel between Staten Island and New Jersey	.....	22	197	.....	40,000 00	.....	40,000 00	40,000 00	.....	.....

Improving Cohansey Creek, New Jersey		22	197		5,000 00		5,000 00	5,000 00		
Improving Elizabeth River, New Jersey		22	197		8,000 00		8,000 00	3,000 00		5,000 00
Improving Manasquam River, New Jersey		22	197	1,000 00	7,000 00		8,000 00	7,000 00		1,000 00
Improving Mantan Creek, New Jersey		22	207		3,000 00		3,000 00			3,000 00
Improving Maurice River, New Jersey		22	207		3,000 00		3,000 00			3,000 00
Improving Mattawan Creek, New Jersey		22	197		6,000 00		6,000 00	6,000 00		
Improving Passaic River, New Jersey		22	197	1,932 62	7,000 00		8,932 62			8,932 62
Improving Passaic River from Pennsylvania Railroad bridge to mouth, New Jersey		22	197		43,000 00		43,000 00	15,000 00		28,000 00
Improving Rahway River, New Jersey		22	197		7,000 00		7,000 00	2,000 00		5,000 00
Improving Raritan River, New Jersey		22	197	20,000 00	25,000 00		45,000 00	30,000 00		15,000 00
Improving Rancocas River, New Jersey		22	197		10,000 00		10,000 00	10,000 00		
Improving Raccoon River, New Jersey		22	207		3,000 00		3,000 00	750 00		2,250 00
Improving Shrewsbury River, New Jersey		22	197	11,000 00	30,000 00		41,000 00	26,000 00		15,000 00
Improving Salem River, New Jersey		22	197		1,500 00		1,500 00	1,500 00		
Improving South River, New Jersey		22	197	45,000 00	10,000 00		55,000 00	55,000 00		
Improving Woodbridge Creek, New Jersey		22	197		5,000 00		5,000 00	5,000 00		
Improving Woodbury Creek, New Jersey		22	207		5,000 00		5,000 00	500 00		4,500 00
Improving Allegheny River, Pennsylvania		22	198		15,000 00		15,000 00	15,000 00		
Improving Chester Creek, Pennsylvania		22	198		3,000 00		3,000 00	3,000 00		
Improving Delaware River below Bridesburg, Pennsylvania		22	198	65,000 00	136,000 00		201,000 00	117,000 00		84,000 00
Improving Delaware River between Trenton and Bridesburg, Pennsylvania		22	198		10,000 00		10,000 00	10,000 00		
Improving Delaware River at Schooner Ledger, Pennsylvania and Delaware		22	198		40,000 00		40,000 00	40,000 00		
Improving Delaware River near Cherry Island Flats, Pennsylvania and Delaware		22	198	23,000 00	100,000 00		123,000 00	58,000 00		65,000 00
Improving Frankfort Creek, Pennsylvania		22	206		10,000 00		10,000 00	7,000 00		3,000 00
Improving North Branch of Susquehanna River, Pennsylvania		22	207		15,000 00		15,000 00	10,000 00		5,000 00
Improving Schuylkill River, Pennsylvania		22	198	44,000 00	25,000 00		69,000 00	34,000 00		35,000 00
Improving Broadkiln River, Delaware		22	198	8,900 00	5,000 00		13,900 00			13,900 00
Improving Broad Creek, Delaware		22	198		5,000 00		5,000 00	5,000 00		
Improving Duck Creek, Delaware		22	198		2,000 00		2,000 00	2,000 00		
Improving Indian River, Delaware		22	198		10,000 00		10,000 00	3,000 00		7,000 00
Improving Mispillion Creek, Delaware		22	198		3,000 00		3,000 00	3,000 00		
Improving Saint Jones River, Delaware				4,500 00			4,500 00			4,500 00
Improving Choptank River, Maryland		22	198		5,000 00		5,000 00	5,000 00		
Improving Corsica Creek, Maryland		22	206		5,000 00		5,000 00			5,000 00
Improving Chester River, Maryland		22	198	2,666 84	6,500 00		9,166 84	6,666 84		2,500 00
Improving Elk River, Maryland		22	206		6,500 00		6,500 00	2,500 00		4,000 00
Improving Susquehanna River, near Havre de Grace, Maryland		22	206		25,000 00		25,000 00	25,000 00		
Improving water passage between Deal's Island and the mainland, Maryland		22	198		5,000 00		5,000 00	500 00		4,500 00
Improving Wicomico River, Maryland				1,000 00			1,000 00			1,000 00
Improving Potomac River, District of Columbia		22	198		400,000 00		400,000 00	85,000 00		315,000 00
Improving Appomattox River, Virginia		22	206		35,000 00		35,000 00	20,000 00		15,900 00
Carried forward				5,020,345 32	40,221,380 02	1,392,733 25	46,634,458 95	37,381,269 66	983,414 33	8,269,774 60

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward				$5,020,345 32	$40,221,380 02	$1,392,733 25	$46,634,458 59	$37,381,269 66	$983,414 33	$8,269,774 60
Improving Archer's Hope River, Virginia		22	198		5,000 00		5,000 00			5,000 00
Improving Blackwater River, Virginia		22	198	9 64	1,500 00		1,509 64			1,509 64
Improving Chickahominy River, Virginia		22	198	1,500 00	5,000 00		6,500 00	6,500 00		
Improving Dan River, Virginia and North Carolina		22	199		7,500 00		7,500 00	7,500 00		
Improving James River, Virginia		22	198		75,000 00		75,000 00	5,000 00		70,000 00
Improving Nomoni Creek, Virginia		22	199		2,000 00		2,000 00			2,000 00
Improving North Landing River, Virginia and North Carolina		22	199		8,000 00		8,000 00			8,000 00
Improving New River, Virginia and West Virginia		22	199		12,000 00		12,000 00	8,000 00		4,000 00
Improving Pamunky River, Virginia		22	199		2,500 00		2,500 00	500 00		2,000 00
Improving Rappahannock River, Virginia		22	199		17,000 00		17,000 00	17,000 00		
Improving Staunton River, Virginia		22	199		7,000 00		7,000 00	3,000 00		4,000 00
Improving Totusky River, Virginia		22	199	4,500 00	5,000 00		9,500 00	8,000 00		1,500 00
Improving Urbana Creek, Virginia		22	199		4,000 00		4,000 00	4,000 00		
Improving York River, Virginia		22	199		25,000 00		25,000 00	25,000 00		
Improving Pagan Creek, Virginia				55 53			55 53			55 53
Improving Elk River, West Virginia		22	199		2,000 00		2,000 00			2,000 00
Improving Guyandotte River, West Virginia		22	199	1,400 00	2,000 00		3,400 00	2,000 00		1,400 00
Improving Great Kanawha River, West Virginia		22	199	110,000 00	200,000 00		310,000 00	150,000 00		160,000 00
Improving Little Kanawha River, West Virginia		22	199	15,000 00	31,000 00		46,000 00	15,000 00		31,000 00
Improving Monongahela River, West Virginia		22	207	15,000 00	25,000 00		40,000 00	22,000 00		18,000 00
Improving Monongahela River, West Virginia and Pennsylvania				22,000 00			22,000 00	15,000 00		7,000 00
Improving Shenandoah River, West Virginia				17,312 20			17,312 20			17,312 20
Improving Cape Fear River from ocean to Wilmington, N. C		22	199	55,000 00	225,000 00		280,000 00	135,000 00		145,000 00
Improving Cape Fear River from Wilmington to Fayetteville, N. C		22	199	15,000 00	30,000 00		45,000 00	15,000 00		30,000 00
Improving Currituck Sound and North River Bar, North Carolina		22	199		20,000 00		20,000 00	20,000 00		
Improving Contentnia Creek, North Carolina		22	199		10,000 00		10,000 00	10,000 00		
Improving French Broad River, North Carolina		22	199		5,000 00		5,000 00	3,000 00		2,000 00
Improving Lillington River, North Carolina		22	199	3,000 00	3,000 00		6,000 00	6,000 00		

Improving Meherin River, North Carolina		22	199		5,000 00		5,000 00		5,000 00
Improving Neuse River, North Carolina		22	199	15,000 00	35,000 00		50,000 00	30,000 00	20,000 00
Improving New River, North Carolina		22	199		5,000 00		5,000 00		5,000 00
Improving Pamlico and Tar Rivers, North Carolina		23	200		10,000 00		10,000 00	5,000 00	5,000 00
Improving Roanoke River, North Carolina		22	200		5,000 00		5,000 00	3,000 00	2,000 00
Improving Trent River, North Carolina		22	200		10,000 00		10,000 00	5,000 00	5,000 00
Improving Yadkin River, North Carolina		22	199	12,000 00	25,000 00		37,000 00	6,000 00	31,000 00
Improving Town Creek, North Carolina				1,000 00			1,000 00	1,000 00	
Improving Waccemaw River, North Carolina and South Carolina		22	200		4,400 00		4,400 00	4,400 00	
Improving Edisto River, South Carolina		22	206		8,000 00		8,000 00	8,000 00	
Improving Great Pedee River, South Carolina		22	200		6,000 00		6,000 00	6,000 00	
Improving Santee River, South Carolina		22	200	20,000 00	20,000 00		40,000 00		40,000 00
Improving Salkahatchie River, South Carolina		22	206		5,000 00		5,000 00		5,000 00
Improving Wateree River, South Carolina		22	200		15,000 00		15,000 00	5,000 00	10,000 00
Improving Wappoo Cut, South Carolina		22	200	10,000 00	10,000 00		20,000 00	20,000 00	
Improving Altamaha River, Georgia		22	200		15,000 00		15,000 00	1,000 00	14,000 00
Improving Chattahoochee River, Georgia		22	200	10,000 00	25,000 00		35,000 00	20,000 00	15,000 00
Improving Coosa River, Georgia and Alabama		22	200	15,000 00	75,000 00		90,000 00	48,700 00	41,300 00
Improving Cumberland Sound, Georgia and Florida		22	194		50,000 00		50,000 00	50,000 00	
Improving Flint River, Georgia		22	200		25,000 00		25,000 00	20,000 00	5,000 00
Improving Ocmulgee River, Georgia		22	200		5,000 00		5,000 00	4,000 00	1,000 00
Improving Oconee River, Georgia		22	200		5,000 00		5,000 00	1,500 00	3,500 00
Improving Oostemaula and Coosawattie Rivers, Georgia		22	200		1,000 00		1,000 00		1,000 00
Improving Romley Marsh, Georgia		22	206		10,000 00		10,000 90	61 63	9,938 37
Improving Savannah River, Georgia		22	200		40,000 00		40,000 00	40,000 00	
Improving Etowah River, Georgia				8,762 20			8,762 20	62 20	8,700 00
Improving Saint Augustine Creek, Georgia				3,417 66			3,417 66		3,417 66
Improving Apalachicola River, Florida		22	200		2,000 00		2,000 00		2,000 00
Improving Choctawhatchee River, Florida and Alabama		22	200		20,000 00		20,000 00	18,000 00	2,000 00
Improving Caloosahatchie River, Florida		22	207		5,000 00		5,000 00		5,000 00
Improving Escambia and Conecut Rivers, Florida and Alabama		22	200		12,000 00		12,000 00	6,000 00	6,000 00
Improving Manatee River, Florida		22	207		12,000 00		12,000 00	12,000 00	
Improving Peas Creek, Florida		22	200		4,000 00		4,000 00		4,000 00
Improving Saint John's River, Florida		22	200		150,000 00		150,000 00	85,000 00	65,000 00
Improving Sawnee River, Florida		22	200		5,000 00		5,000 00	5,000 00	
Improving Volusia Bar, Florida		22	200		5,000 00		5,000 00	5,000 00	
Improving inside passage between Fernandina and Saint John's, Florida				4,000 00			4,000 00		4,000 00
Improving Alabama River, Alabama		22	201	5,000 00	20,000 00		25,000 00	15,000 00	10,000 00
Improving Cahaba River, Alabama		22	206		20,000 00		20,000 00	10,000 00	10,000 00
Improving Tallapoosa River, Alabama		22	206		15,000 00		15,000 00		15,000 00
Carried forward				5,384,302 55	41,635,280 02	1,392,723 25	48,412,315 82	38,293,493 49	983,414 33	9,135,468 00

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
MILITARY ESTABLISHMENT—Continued.										
Brought forward				$5,384,302 55	$41,635,280 02	$1,392,733 25	$48,412,315 82	$38,293,493 49	$983,414 33	$9,135,408 00
Improving Warrior and Tombigbee Rivers, Alabama and Mississippi		22	201		30,000 00		30,000 00	30,000 00		
Improving Big Sunflower River, Mississippi		22	201		5,000 00		5,000 00	5,000 00		
Improving Noxubee River, Mississippi		22	201		10,000 00		10,000 10	10,000 00		
Improving Old Town Creek, Mississippi		22	207		3,000 00		3,000 00			3,000 00
Improving Pascagoula River, Mississippi		22	202		8,000 00		8,000 00	8,000 00		
Improving Pearl River, Mississippi		22	202	10,000 00	2,500 00		12,500 00			12,500 00
Improving Pearl River below Jackson, Mississippi		22	202	52,000 00	15,000 00		67,000 00	57,000 00		10,000 00
Improving Roadstead into Back Bay of Biloxi, Mississippi		22	202		5,000 00		5,000 00	11 45		4,988 55
Improving Tallahatchie River, Mississippi		22	202		3,000 00		3,000 00	3,000 00		
Improving Tombigbee River, Mississippi		22	202		1,000 00		1,000 00			1,000 00
Improving Tchula Lake, Mississippi		22	202		2,500 00		2,500 00	2,500 00		
Improving Yazoo River, Mississippi		22	202		8,000 00		8,000 00	8,000 00		
Improving Yallabusha River, Mississippi		22	202		3,500 00		3,500 00	3,500 00		
Improving Bayou Black, Louisiana		22	202	5,000 00	10,000 00		15,000 00	1,500 00		13,500 00
Improving Bayou Bœuf, Louisiana		22	202		5,000 00		5,000 00	5,000 00		
Improving Bayou Bartholomew, Louisiana and Arkansas		22	202		5,000 00		5,000 00	5,000 00		
Improving Calcasieu Pass, Louisiana		22	201		3,000 00		3,000 00			3,000 00
Improving Calcasieu River, Louisiana		22	201	3,000 00	7,000 00		10,000 00			10,000 00
Improving Red River, Louisiana		22	201		75,000 00		75,000 00	35,000 00		40,000 00
Improving Bayou Terre Bonne, Louisiana		22	201	6,000 00	7,000 00		13,000 00	13,000 00		
Improving Tchefuncte River, Louisiana		22	201	1,500 00	1,500 00		3,000 00	500 00		2,500 00
Improving Tickfaw River, Louisiana		22	201	2,000 00	2,000 00		4,000 00	2,000 00		2,000 00
Improving Bayou La Fourchet, Louisiana				3,000 00			3,000 00			3,000 00
Improving Bayou Contableau, Louisiana				6,000 00			6,000 00	3,000 00		3,000 00
Improving Bayou Teché, Louisiana				18,000 00			18,000 00	2,000 00		16,000 00
Improving Tangipahoa River, Louisiana				2,000 00			2,000 00			2,000 00
Improving Vermillion River, Louisiana				4,700 00			4,700 00	4,700 00		
Improving Amite River, Louisiana				12,700 00			12,700 00	7,700 00		5,000 00
Connecting Bayou Teché with Grand Lake Charenton, Louisiana				25,000 00			25,000 00	800 00		24,200 00
Improving Cypress Bayou, Louisiana and Texas				1,500 00			1,500 00	1,500 00		
Improving mouth of Red River, Louisiana				85,000 00			85,000 00	29,500 00		55,500 00
Improving Aransas Pass and Bay, Texas		22	194		100,000 00		100,000 00	85,000 00		15,000 00

Improving Buffalo Bayou, Texas		22	201		50,000 00		50,000 00	25,000 00		25,000 00
Improving mouth of Brazos River, Texas		22	201		50,000 00		50,000 00	35,000 00		15,000 00
Improving Neches River, Texas		22	201		5,000 00		5,000 00			5,000 00
Improving Pass Cavallo		22	194	24,500 00	60,000 00		84,500 00	24,500 00		60,000 00
Protection of river bank at Fort Brown, Texas		22	201		1,000 00		1,000 00			1,000 00
Improving ship channel in Galveston Bay, Texas		22	201	82,000 00	94,500 00		176,500 00	32,000 00		144,500 00
Improving Sabine River, Texas		22	202	11,500 00	4,000 00		15,500 00	11,500 00		4,000 00
Improving Sabine Pass, Texas		22	194	120,087 00	150,000 00		270,087 00	150,000 00		120,087 00
Improving Trinity River, Texas		22	202	5,000 00	8,000 00		13,000 00			13,000 00
Improving Arkansas River, Arkansas		22	202	6,000 00	20,000 00		26,000 00	20,000 00		6,000 00
Improving Arkansas River, Arkansas and Kansas		22	202		20,000 00		20,000 00	6,000 00		14,000 00
Improving Black River, Arkansas and Missouri		22	202		10,000 00		10,000 00	6,000 00		4,000 00
Improving Fourche Le Fevre River, Arkansas		22	202		4,000 00		4,000 00	4,000 00		
Improving Ouachita River, Arkansas and Louisiana		22	202	1,000 00	12,000 00		13,000 00	13,000 00		
Improving Saline River, Arkansas		22	202		4,000 00		4,000 00	2,000 00		2,000 00
Improving White River above Buffalo Shoals, Arkansas		22	207		4,000 00		4,000 00	1,000 00		3,000 00
Improving White River between Jacksonport and Buffalo Shoals, Arkansas		22	202		6,000 00		6,000 00	4,000 00		2,000 00
Improving White and Saint Francis Rivers, Arkansas		22	202		12,000 00		12,000 00	10,000 00		2,000 00
Improving L'Anquille River, Arkansas				1,500 00			1,500 00			1,500 00
Improving Big Hatchie River, Tennessee		22	202		3,000 00		3,000 00	3,000 00		
Improving Caney Fork River, Tennessee		22	202		4,000 00		4,000 00			4,000 00
Improving Clinck River, Tennessee		22	202		3,000 00		3,000 00	1,500 00		1,500 00
Improving Cumberland River above Nashville, Tenn		22	202		45,000 00		45,000 00	36,000 00		9,000 00
Improving Cumberland River below Nashville, Tenn		22	202		15,000 00		15,000 00	13,000 00		2,000 00
Improving Duck River, Tennessee		22	202		3,000 00		3,000 00	3,000 00		
Improving French Broad River, Tennessee		22	202		5,000 00		5,000 00	5,000 00		
Improving Hiawassee River, Tennessee		22	202		1,500 00		1,500 00	1,500 00		
Improving Little Tennessee River, Tennessee		22	207		5,000 00		5,000 00	1,500 00		3,500 00
Improving Obey's River, Tennessee		22	202		5,000 00		5,000 00			5,000 00
Improving South Forked Deer River, Tennessee		22	207		3,000 00		3,000 00	3,000 00		
Improving Tennessee River above Chattanooga, Tenn		22	202		7,000 00		7,000 00	7,000 00		
Improving Tennessee River below Chattanooga, Tenn		22	202		250,000 00		250,000 00	225,000 00		25,000 00
Improving Big Sandy River, Kentucky		22	202	89,500 00	25,000 00		114,500 00	10,941 08		103,558 92
Improving Cumberland River above mouth of Jellico River, Kentucky		22	202		5,000 00		5,000 00			5,000 00
Improving Kentucky River, Kentucky		22	202		225,000 00		225,000 00	112,329 62		112,670 38
Carried forward				5,962,789 55	43,066,280 02	1,392,733 25	50,421,802 82	39 383,475 64	983,414 33	10,054,912 85

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Statutes. Year.	Vol.	Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
MILITARY ESTABLISHMENT—Continued.										
Brought forward				$5,962,789 55	$43,066,280 02	$1,392,733,25	$50,421,802 82	$39,383,475 64	$983,414 33	$10,054,912 85
Improving South Fork of Cumberland River, Kentucky		22	202		3,000 00		3,000 00	2,001 02		998 98
Improving Treadwater River, Kentucky		22	202		3,500 00		3,500 00			3,500 00
Improving Ohio River		22	203	135,000 00	350,000 00		485,000 00	390,000 00		95,000 00
Improving Sandusky River, Ohio		22	203		4,000 00		4,000 00	3,600 00		400 00
Improving Rocky River, Ohio				1,390 00			1,390 00			1,390 00
Improving White River, Indiana		22	203		20,000 00		20,000 00	15,000 00		5,000 00
Improving Wabash River, Indiana and Illinois		22	203		70,000 00		70,000 00	50,000 00		20,000 00
Improving Illinois River, Illinois		22	203	265,000 00	175,000 00		440,000 00	170,000 00		270,000 00
Improving Osage River, Missouri and Kansas				10,000 00			10,000 00	10,000 00		
Reservoirs at headwaters of Mississippi River		22	203	*134,784 95	300,000 00		434,784 95	147,800 55		286,984 40
Constructing jetties and other works at South Pass, Mississippi River		21	4		150,000 00		150,000 00	150,000 00		
Gauging waters of Lower Mississippi River and its tributaries		22	205		5,000 00		5,000 00	5,000 00		
Improving Mississippi River		22	208		4,923,000 00		4,923,000 00	3,570,000 00		1,353,000 00
Improving Upper Mississippi River		22	204		25,000 00		25,000 00	21,000 00		4,000 00
Improving Mississippi River, opposite Saint Louis				50,000 00		10,000 00	60,000 00	40,000 00		20,000 00
Improving Mississippi River above Falls of Saint Anthony, Minnesota		22	204		10,000 00		10,000 00	6,000 00		4,000 00
Improving Mississipi River from Saint Paul to Des Moines Rapids, Minnesota, Iowa, Wisconsin, Illinois, and Missouri		22	204	26,000 00	250,000 00		276,000 00	191,000 00		85,000 00
Improving Mississippi River between mouths of Ohio and Illinois Rivers, Illinois and Missouri				75,000 00			75,000 00	75,000 00		
Improving Mississippi River from Des Moines Rapids to mouth of Illinois River, Illinois and Missouri				65,000 00			65,000 00	65,000 00		
Improving Mississippi River at Quincy, Ill				12,000 00			12,000 00	5,000 00		7,000 00
Improving Mississippi River at Natchez and Vidalia, Miss. and La				5,000 00			5,000 00	5,000 00		
Improving Des Moines Rapids, Mississippi River, Iowa and Illinois		22	205	29,000 00	30,000 00		59,000 00	47,500 00		11,500 00
Dry dock at Des Moines Rapids Canal, Mississippi River		22	204		30,000 00		30,000 00	12,000 00		18,000 00

Improving Mississippi, Missouri, and Arkansas Rivers	22	205	80,000 00	185,000 00		265,000 00	136,000 00		129,000 00
Improving mouth of Mississippi River, Louisiana			50 00			50 00			50 00
Removing bar in Mississippi River opposite Dubuque, Iowa			8,000 00			8,000 00	3,000 00		5,000 00
Improving Rock Island Rapids, Mississippi River, Missouri and Illinois			3,000 00			3,000 00	1,000 00		2,000 00
Improving Missouri River from mouth to Sioux City, Iowa	22	205		850,000 00		850,000 00	610,000 00		240,000 00
Improving Missouri River from Sioux City to Fort Benton, Iowa and Montana	22	205		100,000 00		100,000 00	47,300 00		52,700 00
Improving Missouri River at Council Bluffs, Iowa and Nebraska			1,000 00			1,000 00	1,000 00		
Survey of Missouri River from its mouth to Fort Benton, Montana	22	205		40,000 00		40,000 00	28,000 00		12,000 00
Improving Cuivre River, Missouri	22	205		5,000 00		5,000 00	5,000 00		
Improving Gasconade River, Missouri	22	205		10,000 00		10,000 00	9,500 00		500 00
Improving Clinton River, Michigan	22	203		6,000 00		6,000 00	6,000 00		
Improving Detroit River, Michigan	22	203		60,000 00		60,000 00	60,000 00		8,000 00
Improving Grand River, Michigan	22	203	2,000 00	15,000 00		17,000 00	9,000 00		
Improving Saint Mary's River and Saint Mary's Falls Canal, Michigan			60,000 00			60,000 00	60,000 00		
Improving Hay Lake Channel, Sault Sainte Marie River, Michigan	22	207		200,000 00		200,000 00	35,000 00		165,000 00
Improving Saginaw River, Michigan	22	203	1,000 00	125,000 00		126,000 00	22,000 00		104,000 00
Improving Chippewa River, Wisconsin	22	203		35,000 00		35,000 00	35,000 00		
Improving Chippewa River at Yellow Banks, Wisconsin	22	206		30,000 00		30,000 00	13,000 00		17,000 00
Improving Fox and Wisconsin Rivers, Wisconsin	22	203	15,000 00	200,000 00		215,000 00	130,000 00		85,000 00
Constructing Dam at Goose Rapids, Red River of the North, Minnesota and Dakota	22	205	20,000 00	30,000 00		50,000 00	600 00		49,400 00
Improving Red River of the North, Minnesota and Dakota	22	205	20,000 00	10,000 00		30,000 00	26,000 00		4,000 00
Improving Saint Anthony's Falls, Minnesota	22	205		25,000 00		25,000 00	25,000 00		
Improving Saint Croix River below Taylor's Falls, Minnesota and Wisconsin	22	203		30,000 00		30,000 00	22,000 00		8,000 00
Improving Yellowstone River, Montana and Dakota	22	205		20,000 00		20,000 00	17,400 00		2,600 00
Improving Lower Clearwater River, Idaho	22	205		5,000 00		5,000 00	2,000 00		3,000 00
Improving Sacramento and Feather Rivers, California	22	205		250,000 00		250,000 00	25,000 00		225,000 00
Improving San Joaquin River, California	22	205	5,000 00	40,000 00		45,000 00	25,000 00		20,000 00
Improving Sacramento River, California			5,000 00			5,000 00	5,000 00		
Improving Petalimas Creek, California	22	205	8,000 00	14,000 00		22,000 00	20,000 00		2,000 00
Improving Umpqua River, California			4,685 89			4,685 89			4,685 89
Carried forward			7,003,700 39	51,699,780 02	1,402,733 25	60,106,213 66	45,743,177 21	983,414 33	13,379,622 12

*$500 transferred to Interior ledger, "Reservoirs, &c., awards to Chippewas, Pillager and Western bands of Indians."

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
MILITARY ESTABLISHMENT—Continued.										
Brought forward				$6,003,700 39	$51,699,780 02	$1,402,733 25	$60,106,213 66	$45,743,177 21	$983,414 33	$13,379,622 12
Breakwater and Harbor of Refuge between Straits of Fuca and San Francisco, Cal				139,742 89			139,742 89			139,742 89
Constructing canal around Cascades of Columbia River, Oregon		22	205		265,000 00		265,000 00	215,000 00		50,000 00
Gauging waters at mouth of Columbia River, Oregon		22	205		500 00		500 00	500 00		
Examination of mouth of Columbia River, Oregon		22	206		7,500 00		7,500 00	7,500 00		
Improving Upper Columbia River, Oregon		22	205		6,000 00		6,000 00	2,000 00		4,000 00
Improving Coquille River, Oregon		22	206		10,000 00		10,000 00	10,000 00		
Improving Upper Willamette River, Oregon		22	205		5,000 00		5,000 00	5,000 00		
Improving Lower Willamette and Columbia Rivers, Oregon		22	205		100,000 00		100,000 00	95,000 00		5,000 00
Improving Cowlitz River, Washington Ter		22	206		1,000 00		1,000 00	1,000 00		
Improving Chehalis River, Washington Ter		22	207		3,000 00		3,000 00	2,000 00		1,000 00
Improving Skagit, Sticlaquamish, Nooksack, Snohomish, and Snoqualmic Rivers, Washington Territory		22	206		20,000 00		20,000 00	13,500 00		6,500 00
Surveys to connect Delaware and Chesapeake Bays		22	193		10,000 00		10,000 00	10,000 00		
Testing flume invented by M. J. Adams		22	207		8,000 00		8,000 00	4,000 00		4,000 00
Examinations and surveys of South Pass, Mississippi River		22	205	3,603 26	10,000 00		13,603 26	7,743 59		5,859 67
Surveys for Hennepin Canal		22	207		30,000 00		30,000 00	21,000 00		9,000 00
Preservation of Falls of Saint Anthony and navigation of Mississippi River				1,000 00			1,000 00	1,000 00		
Construction of lock and dam on Mississippi River at Mecker's Falls, Minnesota				25,000 00			25,000 00			25,000 00
Examinations, surveys, and contingencies of rivers and harbors		22	206	10,214 84	150,000 00		160,214 84	61,303 43		98,911 41
Operating and care Saint Mary's River and Saint Mary's Falls Canal, Michigan		21	478		42,200 00		42,200 00	42,200 00		
Buildings for military quarters at Fort Leavenworth, Kans		22	321		106,956 77		106,956 77	106,956 77		
Buildings for military quarters at Fort Apache, Ariz		22	321		13,928 44		13,928 44	13,928 44		
Army depot building, Saint Paul, Minn		22	322		48,500 00		48,500 00			48,500 00
Purchase of the Arlington estate		22	584		150,000 00		150,000 00	125,000 00		25,000 00

Operating and care of Louisville and Portland Canal		22	478		77,000 00		77,000 00	77,000 00		
Operating and care of Saint Clare Flats Canal, Michigan		21	478		5,000 00		5,000 00	5,000 00		
Operating and care of Des Moines Rapids Canal, Iowa and Illinois		21	478		75,000 00		75,000 00	75,000 00		
Survey of northern and northwestern lakes	*1880					50 00	50 00	50 00		
Do	1881			15		37 20	37 35		37 35	
Do	1882					446 29	446 29	446 29		
Do	1883	22	319		12,000 00	3,375 32	15,375 32	10,079 30		5,296 02
Survey of northern and northwestern lakes and Mississippi River	*1880					727 05	727 05		727 05	
Survey of Gettysburg battle-field				32,500 00			32,500 00	7,500 00		25,000 00
Examinations and surveys on northwestern lakes						684 18	684 18		684 18	
Geographical survey of the territory of the United States west of 100th meridian				7,500 00			7,500 00	5,500 00		2,000 00
Mississippi River Commission		22	323	15,000 00	150,000 00		165,000 00	165,000 00		
Removing sunken vessels or crafts obstructing or endangering navigation		21	197	733 98	24,392 24	1,930 20	27,056 42	27,056 42		
Surveys and reconnaissances in military divisions and departments	1881			433 63		12 00	445 63		445 63	
Contingencies of fortifications		22	598		158 51		158 51	156 61	1 90	
Contingencies of the Army	*1879	22	277		2,526 17		2,526 17	2,526 17		
Do	*1880	22	596		82 74	529 37	612 11	82 74	529 37	
Do	*1880†	18	418		3 51		3 51	3 51		
Do	1881					2 00	2 00		2 00	
Do	1882			13,300 00			13,300 00	2,798 97		10,501 03
Do	1883	22	121		40,000 00	3 83	40,003 83	21,800 00		18,203 83
Publication of Official Records of the War of the Rebellion	1882			20,490 00		3 32	20,493 32	20,490 00		3 32
Publication of Official Records of the War of the Rebellion	1883	22	320, 384, 390, 392		40,417 51		40,417 51	13,000 00		27,417 51
Expenses of recruiting	*1879	22	277, 282		192 75		192 75	192 75		
Do	*1880	22	597		6 15	449 84	455 99	6 15	449 84	
Do	*1880†	18	418		727 94	75	728 69	728 69		
Do	1881	22	277	65 67	641 03	21 00	727 70	641 03	86 67	
Do	1882			666 33		724 47	1,390 80	408 53		982 27
Do	1883	22	117		102,000 00	165 64	102,165 64	100,031 00		2,134 64
Expenses of Commanding-General's Office	1881			35			35		35	
Do	1883	22	117		2,500 00		2,500 00	2,500 00		
Contingencies of the Adjutant-General's Department	1881			82 10			82 10		82 10	
Do	1882					83 27	83 27			83 27
Do	1883	22	117		3,000 00		3,000 00	2,800 00		200 00
Signal Service	*1880					87 65	87 65		87 65	
Do	1883	22	117		10,500 00	2 50	10,502 50	10,502 50		
Observation and report of storms	*1879	22	283		247 16		247 16	247 16		
Carried forward				7,274,063 59	53,233,760 94	1,412,069 13	61,919,863 66	47,039,357 26	986,548 42	13,893,957 98

*Prior years. †Transfer account.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
MILITARY ESTABLISHMENT—Continued.										
Brought forward				$7,274,033 59	$53,233,760 94	$1,412,069 13	$61,919,863 66	$47,039,357 26	$986,548 42	$13,893,957 98
Observation and report of storms	[A]1880					24 10	24 10		24 10	
Do	1881					10 49	10 49		10 49	
Do	1882			6 00		19 00	25 00	25 00		
Do	1883	22	318, 334, 390, 392		283,835 62	2 45	283,838 07	283,838 07		
Observation and exploration in the Arctic seas		22	384, 616		66,000 00		66,000 00	53,000 00		13,000 00
Expenses of military convicts	1881			6,969 80			6,969 80		6,969 80	
Do	1882			10,964 20			10,964 20	1,595 75		9,368 45
Do	1883	22	320		12,000 00		12,000 00	5,948 82		6,051 18
Allowance for reduction of wages under eight hour law	1879[A]	22	277		30 56		30 56	30 56		
Artillery school at Fortress Monroe, Va	1882					1 60	1 60			1 60
Do	1883	22	320		5,000 00		5,000 00	5,000 00		
Construction, maintenance, and repairs of military telegraph lines	1880[A]					2 00	2 00		2 00	
Do	1881[A]	22	262		9,000 00		9,000 00	9,000 00		
Do	1881			109 54		9 00	118 54		118 54	
Do	1882			9 50		1 40	10 90	1 40		9 50
Do	1883	22	318, 319		40,000 00	1,000 00	41,000 00	41,000 00		
Refunding to the State of Georgia money expended for common defense in 1777		22	485		35,555 42		35,555 42			35,555 42
Support of National Home for Disabled Volunteer Soldiers	1881			3 04			3 04		3 04	
Do	1883	22	322		1,122,088 03		1,122,088 03	1,122,088 03		
Soldiers' Home, interest account		22	565		171 35		171 35			171 35
Support of Soldiers' Home, indefinite		R. S.	3089		147,798 82	5 60	147,804 42	147,804 42		
Support of Soldiers' Home, permanent		22	565		65,623 54		65,623 54	15,129 66		50,493 88
Capture of Jefferson Davis				2,382 38			2,382 38			2,382 38
Support of military prison at Fort Leavenworth, Kans	1879[A]	22	262		1,000 00		1,000 00	1,000 00		
Do	1882	22	262		5,000 00	1,997 45	6,997 45	5,000 00		1,997 45
Do	1883	22	320, 321, 584		81,538 25		81,538 25	81,538 25		
Extra pay to officers and men who served in the Mexican war		20	316		479 00	21 00	500 00	500 00		
Payment to commissioners to appraise damage to lands in Wisconsin		22	584		2,460 00		2,460 00	2,460 00		
Military posts for the protection of the Rio Grande frontier				200,000 00			200,000 00	66,842 20		133,157 80

Military post near Musselshell River, Montana		22	321		25,000 00	46	25,000 46	25,000 00		46
Military post at Fort McKinney, Wyo		22	322		25,000 00	18 66	25,018 66	25,000 00		18 66
Military post near Niobrara River, Northern Nebraska or Dakota						30	30			30
Military post near northern boundary of Montana				30 16			30 16			30 16
Military post at El Paso, Tex						30	30			30
Constructing approaches to Fort Bliss, Tex		22	321		5,000 00		5,000 00	5,000 00		
Sea-wall at Governor's Island, New York Harbor		22	322, 618		54,000 00		54,000 00	21,000 00		33,000 00
Military road from Yankton to Fort Randall, Dak		22	321		5,000 00		5,000 00	5,000 00		
Services and supplies of Montana volunteers in Nez Percé Indian war		22	262		10,629 00		10,629 00	9,697 00		932 00
Bounty under act of July 28, 1866	1880*	22	263, 599		140,000 00		140,000 00	80,000 00		60,000 00
Bounty under act of July 28, 1866, indefinite						4,785 70	4,785 70		4,785 70	
Pay, transportation, services, and supplies of Oregon and Washington volunteers, 1855–'56	1871*	22	280, 598		5,551 81		5,551 81	5,551 81		
Compensation to Company B, Fourteenth Infantry, for loss of property by fire on Nashville and Chattanooga Railroad		22	90		6,620 62		6,620 62	6,620 62		
Reimbursing Nebraska for expenses in suppressing Indian hostilities in 1864		22	279		4,193 78		4,193 78	4,193 78		
Reimbursing Missouri for military expenses during the Rebellion		22	280		234,594 10	14 00	234,608 10	234,594 10		14 00
Reimbursing Oregon for expenses in suppressing Modoc Indian hostilities		22	399		70,268 08		70,268 08	70,268 08		
Reimbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities		22	399		4,441 33		4,441 33	3,827 08		614 25
Refunding to States expenses incurred in raising volunteers		22	280, 597		454,163 07		454,163 07	454,163 07		
Removal of remains of the late Maj. Gen. George Sykes						569 26	569 26			569 26
Rations for relief of persons rendered destitute by overflow of Mississippi River				41 12		691 20	732 32			732 32
Miscellaneous claims audited by Third Auditor				2,269 75			2,269 75			2,269 75
Twenty per cent. additional compensation, prior to July 1, 1879		22	280		225 73		225 73	225 73		
Twenty per cent. additional compensation, prior to July 1, 1880		22	597, 598		1,099 88		1,099 88	1,099 88		
Claims for quartermaster stores and commissary supplies				16,548 18			16,548 18	14,582 38		1,965 80
Do	1883	22	109		299,036 45		299,036 45	296,480 37		2,556 08
Claims of loyal citizens for supplies furnished during the Rebellion				7,189 00			7,189 00			7,189 00
Rogue River Indian war, prior to July 1, 1880		22	598		613 14		613 14	613 14		
Carried forward				7,520,556 26	56,456,778 52	1,421,243 10	65,398,577 88	50,144,076 46	998,462 09	14,256,039 33

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriation.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
MILITARY ESTABLISHMENT—Continued.										
Brought forward				$7,520,556 26	$56,456,778 52	$1,421,243 10	$65,398,577 88	$50,144,076 46	$998,462 09	$14,256,039 33
Award for quartermasters' stores taken by the Army in Tennessee				130 00			130 00			130 00
Horses and other property lost in the military service	1879*	22	280, 283		72,406 72		72,406 72	72,406 72		
Horses and other property lost in the military service, prior to July 1, 1880		22	598		32,781 94		32,781 94	32,654 88		127 06
Commutation of rations to prisoners of war in rebel States, prior to July 1, 1879		22	279, 283		19,177 25	396 25	19,573 50	19,175 50		398 00
Commutation of rations to prisoners of war in rebel States	1880*	22	598		13,776 25		13,776 25	13,776 25		
Road from Fort Scott to the national cemetery, Kansas		22	319		3,000 00	556 93	3,556 93	3,556 93		
Road from Chattanooga to the national cemetery, Tennessee		22	319		5,000 00	50	5,000 50	5,000 00		50
Road from Mound City to the national cemetery, Illinois		22	150		15,000 00		15,000 00	10,000 00		5,000 00
Road from New Albany to the national cemetery, Indiana		22	160		12,000 00		12,000 00	12,000 00		
Relief of M. J. Kelly and others, Company B, Twentieth United States Infantry		22	52		622 97	60	623 57	623 57		
Relief of Charles A. Luke		22	103		1,200 00		1,200 00	1,200 00		
Relief of heirs and legal representatives of Hyacinthe Robert Agnel		22	88		650 00		650 00	650 00		
Relief of John W. Humphrey		22	79		1,260 00		1,260 00	1,260 00		
Relief of William Wallace Screws		22	103		365 25		365 25	365 25		
Relief of William S. Hansell & Sons		22	108		901 57		901 57	901 57		
Relief of Joseph C. Irwin		22	159		8,378 46		8,378 46	8,378 46		
Relief of William H. Donohoe		22	161		250 00		250 00	250 00		
Relief of Mrs. Louisa F. Stone		22	164		170 00		170 00	170 00		
Relief of Charles H. Tompkins, United States Army		22	158		976 00		976 00	976 00		
Relief of Peter Gallagher		22	107		6,128 82		6,128 82	6,128 82		
Reimbursing James Burke, superintendent of national cemetery at Salisbury, N. C		22	82		180 40		180 40	180 40		
Total, military establishment				7,520,686 26	56,651,004 15	1,422,197 38	65,593,887 79	50,333,730 81	998,462 09	14,261,694 89

* And prior years.

NAVAL ESTABLISHMENT.

Pay of the Navy		22	285, 286	1, 629, 067 75	7, 236, 225 00	19, 194 86	8, 884, 487 61	6, 833, 415 02		2, 051, 072 59
Pay of the Navy, prior to July 1, 1880		22	598		20, 787 03		20, 787 03	19, 378 96		1, 408 07
Pay of the Navy, prior to July 1, 1879		22	280, 283		41, 061 37	118 36	41, 179 73	41, 105 22		74 51
Pay of the Navy	1878*					821 17	821 17	451 51		369 66
Pay of the Navy, prior to July 1, 1877				55 16			55 16		55 16	
Pay, miscellaneous	1883	22	†286		300, 143 84	568 86	300, 712 70	300, 079 24		633 46
Do	1882			146, 762 39		24, 171 07	170, 933 46	74, 546 18		96, 387 28
Do	1881			94, 539 57		815 56	95, 355 13	9, 184 86	86, 170 27	
Do	1880*	22	598		2, 246 69	9, 645 47	11, 892 16	2, 246 69	9, 645 47	
Pay, miscellaneous, 1879, prior to July		22	281		11, 769 95		11, 769 95	11, 525 68		244 27
Contingent, Navy	1883	22	†287		103, 283 13	20 47	103, 303 60	87, 433 63		15, 869 97
Do	1882	22	263	12 82	16, 380 00	1, 595 20	17, 988 02	17, 774 89		213 13
Do	1880*					13 00	13 00		13 00	
Accrued mileage, Navy and Marine Corps		22	263		50, 000 00		50, 000 00	49, 785 22		214 78
Pay of Marine Corps		22	263, 295	185, 450 96	668, 297 00	11 19	853, 759 15	638, 090 92		215, 668 23
Pay of Marine Corps, prior to July 1, 1880		22	598		151 92		151 92	151 92		
Pay of Marine Corps, prior to July 1, 1879		22	280, 283		1, 077 40	846 98	1, 924 38	1, 924 38		
Pay of Marine Corps	1878*					66 72	66 72			66 72
Provisions, Marine Corps	1883	22	295		68, 013 10		68, 013 10	65, 875 11		2, 137 99
Do	1882			15, 402 26		489 66	15, 891 92	1, 307 18		14, 584 74
Do	1881			20, 079 90			20, 079 90	1, 504 55	18, 575 35	
Do	1880*					2 10	2 10		2 10	
Clothing, Marine Corps	1883	22	295		79, 823 40	993 77	80, 817 17	80, 773 00		44 17
Do	1882	22	263	1 20	19, 681 00	2, 192 57	21, 874 77	19, 721 50		2, 153 27
Do	1881			11, 310 96		1, 722 67	13, 033 63		13, 033 63	
Fuel, Marine Corps	1883	22	295		18, 496 50	2, 042 19	20, 538 69	19, 400 00		1, 138 69
Do	1882			510 41		1, 254 22	1, 764 63	44 73		1, 719 90
Do	1881			5, 018 30		540 88	5, 559 18		5, 559 18	
Do	1880*	22	598		24 50		24 50	24 50		
Military stores, Marine Corps	1883	22	295		11, 286 50	25 86	11, 312 36	11, 286 00		26 36
Do	1882			1 58		935 03	936 61			936 61
Do	1881					8 15	8 15		8 15	
Transportation and recruiting, Marine Corps	1883	22	295		10, 000 00		10, 000 00	10, 000 00		
Do	1882	22	263	23 48	3, 000 00	801 52	3, 825 00	3, 232 48		592 52
Do	1881	22	589		36 00	212 45	248 45	248 45		
Do	1880*	22	598		96 00		96 00	96 00		
Marine barracks, Washington	1882					9 29	9 29			9 29
Marine barracks, Washington, Norfolk, and Annapolis	1881			1, 149 60			1, 149 60	1, 149 60		
Repairs of barracks, Marine Corps	1883	22	295		13, 000 00		13, 000 00	13, 000 00		
Do	1882			90			90			90
Do	1881					509 19	509 19		509 19	
Forage for horses, Marine Corps	1883	22	295		5, 400 00		5, 400 00	4, 000 00		1, 400 00
Do	1882	22	264		4, 346 04	1, 844 28	6, 190 32	4, 346 04		1, 844 28
Do	1881	22	264		661 99	01	662 00	661 99	01	
Contingent, Marine Corps	1883	22	295		25, 000 00	130 26	25, 130 26	25, 110 76		19 50
Carried forward				2, 109, 387 24	8, 710, 288 36	71, 603 01	10, 891, 278 61	8, 348, 876 21	133, 571 51	2, 408, 830 89

And prior years. † United States Statutes, 22, pp. 384, 390, 392. Joint resolutions continuing appropriations temporarily.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
NAVAL ESTABLISHMENT—Continued.										
Brought forward				$2,109,387 24	$8,710,288 36	$71,603 01	$10,891,278 61	$8,348,876 21	$133,571 51	$2,408,830 89
Contingent, Marine Corps	1882	22	263, 589		2,820 05	220 89	3,040 94	2,953 75		87 19
Do	1881	22	589		288 40	125 42	413 82	413 82		
Do	1880*	22	598		475 86		475 86	475 86		
Contingent, Marine Corps, prior to July 1, 1879		22	264		31 00	31 00	62 00	62 00		
Pay of professors and others, Naval Academy	1883	22	293		52,506 00		52,506 00	52,200 00		306 00
Do	1882			2,676 00		103 55	2,779 55			2,779 55
Do	1881			566 07			566 07		566 07	
Pay of watchmen and others, Naval Academy	1883	22	294		24,507 50		24,507 50	24,507 50		
Pay of mechanics and others, Naval Academy	1883	22	294		16,835 95		16,835 95	16,835 95		
Pay of steam-employés, Naval Academy	1883	22	294		8,577 50		8,577 50	8,577 50		
Do	1882					431 40	431 40			431 40
Do	1881			3 92			3 92		3 92	
Repairs of Naval Academy	1883	22	294		21,000 00		21,000 00	21,000 00		
Heating and lighting Naval Academy	1883	22	294		17,000 00		17,000 00	17,000 00		
Do	1881			6 07			6 07		6 07	
Library, Naval Academy	1883	22	294		2,000 00		2,000 00	2,000 00		
Do	1881			11			11		11	
Stationery, Naval Academy	1883	22	294		2,000 00		2,000 00	2,000 00		
Do	1882					02	02			02
Board of Visitors, Naval Academy	1883	22	294		2,600 00		2,600 00	2,600 00		
Do	1882					13 44	13 44			13 44
Chemistry, Naval Academy	1883	22	294		2,500 00		2,500 00	2,500 00		
Do	1881			1 35			1 35		1 35	
Miscellaneous, Naval Academy	1883	22	294, 324		37,600 00	25	37,600 25	37,600 25		
Do	1882					2 27	2 27			2 27
Stores, Naval Academy	1883	22	294		800 00		800 00	800 00		
Materials, Naval Academy	1883	22	294		1,000 00		1,000 00	1,000 00		
Armory, Naval Academy						07	07			07
Navigation and navigation supplies	1883	22	†287		100,244 08	243 33	100,487 41	80,670 98		19,816 43
Do	1882			11,868 42		1,720 01	13,588 43	13,238 28		350 15
Do	1881			439 38		29 55	468 93	6 25	462 68	
Civil establishment, Navigation	1883	22	288, 384		5,708 08	95	5,709 03	5,708 48		55
Do	1882			6 16		2 71	8 87	2 67		6 20
Contingent, Navigation	1883	22	288		4,000 00	13 95	4,013 95	3,494 38		519 57
Do	1882	22	263	35 63	2,000 00	402 63	2,438 26	2,147 54		290 72
Do	1881	22	589		130 72		130 72	130 72		
Hydrographic work	1883	22	(†)		4,698 63	698 86	5,397 49	3,859 00		1,538 49
Do	1882			7,376 97		1,798 39	9,175 36	6,265 65		2,909 71

Do	1881			2,722 32			2,722 32	1,204 00	1,518 32	
Copper plates, Hydrographic Office	1883	22	288		15,000 00	06	15,000 06	1,244 00		13,756 06
Charts of Amazon and Madeira Rivers, Hydrographic Office				5,418 74		3 37	5,422 11	2,495 00		2,927 11
Charts of Pacific coast of Mexico, Hydrographic Office				2,473 40		40	2,473 80	2,464 60		9 20
Naval Observatory	1883	22	(†)		2,674 02	498 56	3,172 58	2,608 00		564 58
Do	1882			876 97		258 50	1,135 47	862 00		273 47
Do	1881			1 89			1 89		1,89	
Do	1880*	22	598		29 60		29 60	29 60		
Survey of west coast of Mexico, Hydrographic Office		22	288		14,000 00		14,000 00	171 60		13,828 40
Lighting vessels by electricity	1883	22	287		5,000 00		5,000 00			5,000 00
Naval laboratory, Washington, D. C	1883	22	290		2,000 00	75	2,000 75	837 00		1,163 75
Do	1882			2 26		122 73	124 99			124 99
Navy-yard Commission		22	621		2,500-00	1,230 00	3,730 00	2,500 00		1,230 00
Observation of the Transit of Venus		22	323	9,480 00	75,000 00	1,587 11	86,067 11	69,526 82		16,540 29
Illustrations of the Transit of Venus						107 43	107 43		107 43	
Nautical Almanac	1883	22	(†)		2,253 42	220 29	2,473 71	2,473 71		
Do	1882			3,222 07		101 56	3,323 63	3,237 98		85 65
Do	1881			1 78			1 78	1 78		
Velocity of light, Nautical Almanac		22	263		2,000 00	1 70	2,001 70	432 00		1,569 70
Ordnance and ordnance stores	1883	22	288†		150,130 09	960 70	151,090 79	140,485 79		10,605 00
Do	1882			39,322 99		8,654 56	47,977 55	17,601 46		30,376 09
Do	1881			2,529 18		125 14	2,654 32	2,542 47	111 85	
Contingent, ordnance	1883	22	288		3,500 00	10 83	3,510 83	2,145 60		1,365 23
Do	1882	22	263	1 31	1,500 00	10 73	1,512 04	700 33		811 71
Do	1881			87 85			87 85	87 85		
Civil establishment, Bureau of Ordnance	1883	22	288, 384		6,513 01	34 42	6,547 43	6,547 40		03
Do	1882			91 67		2 73	94 40	85 35		9 05
Do	1881			9 27			9 27		9 27	
Repairs, Bureau of Ordnance	1883	22	288		17,500 00	461 36	17,961 36	12,318 00		5,643 36
Naval Training Station, Coasters' Island Harbor, R. I		22	324		5,000 00	15	5,000 15	4,800 62		199 53
Torpedo Corps	1883	22	288		60,000 00	3 22	60,003 22	31,878 96		28,124 26
Do	1882			11,657 35		80 27	11,737 62	3,432 74		8,304 88
Do	1881			21,678 12			21,678 12	34 67	21,643 45	
New propeller for U. S. S. Alarm				583 03		24 48	607 51			607 51
Ordnance material, proceeds of sale		19	388	1,654 50	10 00		1,664 50	1,654 50		10 00
Sale of small-arms		20	242	17,208 33	3,516 00	3 89	20,728 22	11,930 00		8,798 22
Testing Clark's defective turrets		22	478		20,000 00		20,000 00	150 00		19,850 00
Steel rifled breech-loading guns	1884	22	474		83,939 10		83,939 10			83,939 10
Do	1883	22	288		16,060 90	1 10	16,062 00	16,062 00		
Steel cruisers		22	477		1,300,000 00		1,300,000 00	8,006 00		1,291,994 00
Equipment of vessels	1883	22	288		750,000 00	4,255 83	754,255 83	744,988 16		9,267 67
Do	1882			5,229 68		2,504 11	7,733 79	6,248 56		1,485 23
Do	1881			591 86			591 86	591 86		
Carried forward				2,257,211 89	11,557,738 27	98,707 68	13,913,657 84	9,759,307 20	158,003 92	3,996,346 72

* And prior years. † United States Statutes, 22, pp. 384, 390, 392. Joint resolutions continuing appropriations temporarily.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
NAVAL ESTABLISHMENT—Continued.										
Brought forward				$2,257,211 89	$11,557,738 27	$98,707 68	$13,913,657 84	$9,759,307 20	$158,003 92	$3,996,346 72
Tuition of two naval cadets, Royal Naval College, Greenwich		22	584		900 00		900 00			900 00
Contingent, equipping and recruiting	1883	22	289*		15,311 66	305 91	15,617 57	12,634 91		2,982 66
Do	1882	22	263	2 97	12,000 00	4,173 20	16,176 17	16,043 54		132 63
Do	1881			323 30			323 30	323 30		
Do	1880†	22	598		130 08		130 08	130 08		
Do	1879‡	22	283		314 49		314 49	314 49		
Recruiting, Bureau of Equipment and Recruiting	1883	22	288		10,000 00	98	10,000 98	2,696 74		7,304 24
Transportation of enlisted men, Bureau of Equipment and Recruiting	1883	22	288		35,000 00	17 00	35,017 00	27,059 72		7,957 28
Civil establishment, Bureau of Equipment and Recruiting	1883	22	289, 384		10,000 95	33 51	10,034 46	10,025 00		9 46
Do	1882					04	04			04
Do	1880	22	598		54 79		54 79	54 79		
Maintenance of yards and docks	1883	22	289, 589*		259,231 94	44 70	259,276 64	251,649 50		7,627 14
Do	1882			12,289 40		365 51	12,654 91	12,008 31		646 60
Do	1881			2,309 06			2,309 06	16 03	2,293 03	
Do	1880†	22	598		28 66		28 66	28 66		
Do	1879†	22	281		33 00	33 00	66 00	66 00		
Do	1883, 1884	22	475		64,000 00	62 45	64,062 45	64,061 83		62
Contingent, yards and docks	1883	22	289		20,000 00	1 13	20,001 13	12,118 25		7,882 88
Do	1882			4,394 42		48 56	4,442 98	4,439 77		3 21
Do	1881			1,457 97		10 00	1,467 97		1,467 97	
Civil establishment, yards and docks	1883	22	289, 384		20,770 54	2 08	20,772 62	20,770 12		2 50
Do	1882			16		5 68	5 84			5 84
Do	1881			81 74			81 74		81 74	
Naval stations and coal depots, Isthmus of Panama				200,000 00			200,000 00			200,000 00
Naval stations and coal depots, Port Royal, S. C		22	324		20,000 00		20,000 00			20,000 00
Site for naval stations and coal depots, Port Royal, S. C		22	627		5,000 00		5,000 00			5,000 00
Navy-yard, Brooklyn, N. Y	1883	22	323		150,000 00	239 67	150,239 67	99,466 00		50,773 67
Navy-yard, Washington, D. C	1883	22	323		27,800 00		27,800 00	19,860 00		7,940 00
Navy-yard, Mare Island, Cal	1883	22	323		263,000 00	6 97	263,006 97	217,298 00		45,708 97

Do	1882			1,393 51		2,085 13	3,478 64	3,478 01		63
Do	1881			1 16			1 16		1 16	
Navy-yard, Pensacola, Fla	1882			33,730 41		1 55	33,731 96	18,590 66		15,141 30
Do	1881			1,417 88		256 36	1,674 24	682 00	992 24	
Naval wharf, Key West, Fla				28,000 00		2 17	28,002 17	24,989 00		3,013 17
Navy-yard, New London, Conn	1881			1,659 56			1,659 56	1,632 00	27 56	
Navy-yard, Portsmouth, N. H	1882					07	07			07
Navy-yard, Norfolk, Va	1883	22	323		5,000 00	275 69	5,275 69	5,274 00		1 69
Do	1882			1 00			1 00			1 00
Do	1881			1,022 34		62	1,022 96	1,022 34	62	
Navy-yard, Boston, repair of rope-walk	1881 / 1882			21 86			21 86			21 86
Naval asylum, Philadelphia	1883					59,818 62	59,818 62	46,536 00		13,282 62
Do	1882			12,066 39		18 22	12,084 61	11,308 00		776 61
Do	1881			420 38			420 38		420 38	
Repairs and preservation of navy-yards	1883	22	324		161,000 00	681 09	161,681 09	145,328 00		16,353 09
Do	1882			20,410 81		1,484 20	21,895 01	20,282 00		1,613 01
Do	1881			2,285 96		06	2,286 02		2,286 02	
Headstones, Naval Cemetery, Philadelphia				356 50			356 50			356 50
Enlistment bounties to seamen	1880‡	22	599		689 36		689 36	682 73		6 63
Do	1879‡	22	280, 283		3,527 79		3,527 79	3,518 95		8 84
Do	1878‡					133 34	133 34	33 34		100 00
Do	1877‡					33 35	33 35			33 35
Medical Department	1883	22	290		40,000 00	20 53	40,020 53	32,045 01		7,975 52
Do	1882			4,791 87		525 37	5,317 24	5,092 44		224 80
Do	1881			258 11		262 41	520 52		520 52	
Do	1880†	22	598		832 88	229 53	1,062 41	832 88	229 53	
Museum of Hygiene, Bureau of Medicine and Surgery	1883	22	324		7,500 00	2 03	7,502 03	5,274 00		2,228 03
Repairs, Bureau of Medicine and Surgery	1883	22	290		15,000 00	10 51	15,010 51	9,960 78		5,049 73
Do	1882			8,161 55		16 39	8,177 94	7,988 92		189 02
Do	1881			10 74			10 74		10 74	
Contingent, Bureau of Medicine and Surgery	1883	22	290*		15,124 44	10 17	15,134 61	11,584 53		3,550 08
Do	1882			2,972 09		413 14	3,385 23	2,719 55		665 68
Do	1881			761 53		1 00	762 53	190 31	572 22	
Do	1880†	22	598		147 19		147 19	147 19		
Civil establishment, Bureau of Medicine and Surgery	1883	22	290, 384*		21,963 07	123 82	22,086 89	21,362 92		723 97
Do	1882			355 24		249 73	604 97	223 62		381 35
Do	1881			347 55			347 55		347 55	
Naval hospital fund				125,629 08		75,288 47	200,917 55	57,763 52		143,154 03
Do	1883	22	290		30,000 00	8 93	30,008 93	30,001 31		7 62
Do	1882			1,439 98		7 25	1,447 23	1,429 44		17 79
Do	1881			113 25			113 25		113 25	
Provisions, Navy	1883	22	290*		1,000,249 33	1,698 85	1,001,948 18	945,823 20		56,124 98
Do	1882			162,966 23		3,728 83	166,695 06	165,676 38		1,018 68
Do	1881			88,692 80		1 20	88,694 00	31 50	88,662 50	
Do	1880	22	283		112 50		112 50	112 50		
Carried forward				2,977,358 69	13,772,460 94	251,446 70	17,001,266 33	12,111,989 27	256,030 95	4,633,246 11

‡ Prior to July 1. † And prior years. ‡ United States Statutes, 22, pp. 384, 390, 392. Joint resolutions continuing appropriations temporarily.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
NAVAL ESTABLISHMENT—Continued.										
Brought forward				$2,977,358 69	$13,772,460 94	$251,446 70	$17,001,266 33	$12,111,989 27	$256,030 95	$4,633,246 11
Provisions, Navy	1880*	22	598		3 00	258 30	261 30	3 00	258 30	
Do	1879†	22	280		1,083 47	84 00	1,167 47	1,167 47		
Clothing, Navy				387,696 67		181,396 92	569,093 59	224,507 69		344,585 90
Small stores, Bureau of Provisions and Clothing				99,685 92		49,935 61	149,621 53	22,571 59		127,049 94
Contingent, Bureau of Provisions and Clothing	1883	22	290		50,000 00	16 11	50,016 11	17,722 43		32,293 68
Do	1882			27,543 63		808 41	28,352 04	4,332 36		24,019 68
Do	1881			22,544 89		70	22,545 59	10 00	22,535 59	
Do	1880‡	22	598		362 51		362 51	362 51		
Civil establishment, Bureau of Provisions and Clothing	1883	22	291, 384		6,800 82	19 58	6,820 40	6,224 59		595 81
Do	1882					2 21	2 21			2 21
Constructiona nd Repair	1883	22	291§		1,750,085 00	3,684 25	1,753,769 25	1,643,951 29		109,817 96
Do	1882	22	263	21,232 83	75,000 00	14,412 22	110,645 05	59,554 64		51,090 41
Do	1881			34,113 44		5 45	34,118 89	24,235 97	9,882 92	
Do	1881 / 1882			78			78			78
Do	1880‡	22	598		44 40		44 40	44 40		
Do	1879‡	22	281		2 25	2 25	4 50	4 50		
Construction and Repair, timber				58,291 39			58,291 39			58,291 39
Civil establishment, Bureau of Construction and Repair	1883	22	292, 384		21,975 75	54	21,976 29	19,878 71		2,097 58
Do	1882			30 80		239 98	270 78			270 78
Do	1881			193 97			193 97		193 97	
Bureau of Steam Engineering				35,731 68			35,731 68	14,000 00		21,731 68
Steam machinery	1883	22	293§		1,200,136 00	1,193 88	1,201,329 88	1,084,267 56		117,062 32
Do	1882	22	263	12,698 36	212,000 00	4,677 09	229,375 45	221,443 54		7,931 91
Do	1881 / 1882			1,212 16			1,212 16			1,212 16
Do	1881			1,333 39		25 71	1,359 10		1,359 10	
Do	1880‡	22	598		29	103 30	103 59	29	103 30	
Contingent, Steam Engineering	1883	22	293		1,000 00		1,000 00	1,000 00		
Machine for testing iron	1883	22	293		6,000 00		6,000 00	6,000 00		
Civil establishment, Bureau of Steam Engineering	1883	22	293, 384		10,979 73	90 56	11,070 29	10,492 57		577 72
Do	1882					4 84	4 84	4 76		08
Do	1881			7 66			7 66		7 66	

Prize money to captors				558,311 51			558,311 51	1,403 08		556,908 43
Double-turreted monitors	1883	22	293		400,000 00	1 46	400,001 46	76,491 50		323,509 96
Machinery, double-turreted monitors		22	477		1,000,000 00		1,000,000 00			1,000,000 00
Preservation of Chevalier de Ternay monument at Newport, R. I				800 00			800 00			800 00
Preservation of cemeteries in foreign countries	1882			2,777 50			2,777 50	38 74		2,738 76
Navy pension fund				210,000 00		420,000 00	630,000 00	630,000 00		
Payment of officers and crew of the Kearsarge for destruction of the Alabama				1,639 30			1,639 30			1,639 30
Extra pay of officers and men who served in the Mexican war		20	316		315 00		315 00	315 00		
Indemnity for lost clothing		R. S.	3689		1,620 00		1,620 00	1,620 00		
Do	1880†	22	599		368 90		368 90	368 90		
Do	1879†	22	280, 283		940 83	180 00	1,120 83	1,120 83		
Do	1878†					40 00	40 00			40 00
Do	1877‡			118 75			118 75			118 75
Do	1876†			120 00			120 00			120 00
Gratuity to machinists in lieu of re-enlistment		21	200		13,000 00		13,000 00	13,000 00		
Gratuity to seamen	1879†	22	283		100 00		100 00	100 00		
Bounty for destruction of enemies' vessels	1879†	22	280, 283, 599		1,306 40	144 28	1,450 68	1,450 68		
Do	1877‡			8 54		40 66	49 20			49 20
Search for steamer Jeannette, Arctic expedition				16,210 28		4,115 30	20,325 58	2,053 87		18,271 71
Allowance for reduction of wages under eight-hour law	1879†	22	280, 283		63 91		63 91	63 91		
Payment to owners of Norwegian bark Vasa for damages by collision		22	324		133 00		133 00	133 00		
Payment to Isaac A. Sylvester for damages by collision		22	324		2,000 00		2,000 00	2,000 00		
Removal and burial of remains of Lieut. Com. De Long and companions		22	324		25,000 00		25,000 00			25,000 00
Payment of Japanese award		22	421		140,000 00		140,000 00	88,475 56		51,524 44
Payment to H. H. Nichols for engraving of the Bowditch Navigator		22	621		2,581 79		2,581 79	2,581 79		
Payment to Rear-Admiral Roger N. Stembel		22	153		6,556 85		6,556 85	6,556 85		
Payment to Potomac Steamboat Company for damages by collision		22	620		19,957 15		19,957 15	18,350 86	1,606 29	
Payment to J. C. Bashor & Co				9,734 71			9,734 71			9,734 71
Relief of the children of Otway H. Berryman and others				12,367 84			12,367 84			12,367 84
Relief of officers and crew of United States steamship Rodgers		22	620		5,115 00		5,115 00	5,115 00		
Relief of David S. Booth		22	161		1,781 89		1,781 89	1,781 89		
Payment to captain and owners of North Star for rescue of United States steamship Rodgers		22	620		20,000 00		20,000 00			20,000 00
Carried forward				4,491,764 69	18,748,774 88	932,930 31	24,173,469 88	16,326,790 60	291,978 08	7,554,701 20

* Prior to 1880. † Prior to July 1. ‡ And prior years. § U S. Stat., 22, pp. 384, 390, 392. Joint resolutions continuing appropriations temporarily.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1882, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
NAVAL ESTABLISHMENT—Continued.										
Brought forward	.....	.....	.....	$4,491,764 69	$18,748,774 88	$932,930 31	$24,173,469 88	$16,326,790 60	$291,978 08	$7,554,701 20
Reward for services to officers and crew of United States steamship Rodgers	.....	22	620	.....	3,000 00	1,500 00	4,500 00	3,300 00	.....	1,200 00
Expenses in connection with Arctic exploring expedition	.....	22	589	.....	12,504 64	.....	12,504 64	.....	.....	12,504 64
General account of advances	.....	.....	.....	*931,137 49	.....	5,107,085 28	4,175,947 79	4,994,616 10	.....	*818,668 31
Destruction of clothing and bedding for sanitary reasons	.....	.....	.....	1,519 65	.....	.....	1,519 65	246 06	.....	1,273 59
Total naval establishment	.....	.....	.....	3,562,146 85	18,764,279 52	6,041,515 59	28,367,941 96	21,324,952 76	291,978 08	6,751,011 12

* Debit balances.

RECAPITULATION.

	Balances of appropriations July 1, 1882.	Appropriations for the fiscal year ending June 30, 1883.	Repayments made during the fiscal year 1883.	Aggregate available for the fiscal year ending June 30, 1883.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1883.	Balances of appropriations June 30, 1883.
Civil	$9,944,263 69	$37,256,773 87	$1,840,357 35	$49,041,394 91	$29,054,687 07	$1,229,193 66	$18,757,514 18
Judiciary and diplomatic	1,015,771 79	7,055,990 91	326,080 22	8,397,842 92	6,693,465 57	317,184 30	1,387,193 05
Customs	3,294,537 75	22,964,089 90	363,391 83	26,622,019 48	21,044,377 90	970,015 58	4,607,626 00
Interior—civil	2,726,813 43	8,485,336 91	112,567 70	11,324,718 04	8,745,431 41	135,711 14	2,443,575 49
Internal Revenue	151,721 89	5,932,806 01	33,274 44	6,117,802 34	5,815,731 80	16,205 00	285,865 54
Public debt	.....	649,243,961 21	71,710 96	649,315,672 17	649,315,672 17	.....	.....
Interior—Indians and pensions	16,531,839 53	108,332,062 37	8,911,914 74	133,775,816 64	82,286,928 22	826,732 17	50,662,156 25
Military establishment	7,520,686 26	56,651,004 15	1,422,197 38	65,593,887 79	50,333,730 81	998,462 09	14,261,694 89
Naval establishment	3,562,146 85	18,764,279 52	6,041,515 59	28,367,941 96	21,324,952 76	291,978 08	6,751,011 12
Total	44,747,781 19	914,686,304 85	19,123,010 21	978,557,096 25	874,614,977 71	4,785,482 02	99,156,636 52

STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES on the 1st of January of each year from 1791 to 1842, inclusive; and on the 1st of July of each year from 1843 to 1883, inclusive.

January 1, 1791	$75,463,476 52	January 1, 1838	$10,434,221 14
1792	77,227,924 66	1839	3,573,343 82
1793	80,352,634 04	1840	5,259,875 54
1794	78,427,404 77	1841	13,594,480 73
1795	80,747,587 39	1842	20,601,226 28
1796	83,762,172 07	July 1, 1843	32,742,922 00
1797	82,064,479 33	1844	23,461,652 50
1798	79,228,529 12	1845	15,925,303 01
1799	78,408,669 77	1846	15,550,202 97
1800	82,976,294 35	1847	38,826,534 77
1801	83,038,050 80	1848	47,044,862 23
1802	86,712,632 25	1849	63,061,858 69
1803	77,054,680 30	1850	63,452,773 55
1804	86,427,120 88	1851	68,304,796 02
1805	82,312,150 50	1852	66,199,341 71
1806	75,723,270 66	1853	59,803,117 70
1807	69,218,398 64	1854	42,242,222 42
1808	65,196,317 97	1855	35,586,858 56
1809	57,023,192 09	1856	31,972,537 90
1810	53,173,217 52	1857	28,699,831 85
1811	48,005,587 76	1858	44,911,881 03
1812	45,209,737 90	1859	58,496,837 88
1813	55,962,827 57	1860	64,842,287 88
1814	81,487,846 24	1861	90,580,873 72
1815	99,833,660 15	1862	524,176,412 13
1816	127,334,933 74	1863	1,119,772,138 63
1817	123,491,965 16	1864	1,815,784,370 57
1818	103,466,633 83	1865	2,680,647,869 74
1819	95,529,648 28	1866	2,773,236,173 69
1820	91,015,566 15	1867	2,678,126,103 87
1821	89,987,427 66	1868	2,611,687,851 19
1822	93,546,676 98	1869	2,588,452,213 94
1823	90,875,877 28	1870	2,480,672,427 81
1824	90,269,777 77	1871	2,353,211,332 32
1825	83,788,432 71	1872	2,253,251,078 78
1826	81,054,059 99	1873	2,234,482,743 20
1827	73,987,357 20	1874	2,251,690,218 43
1828	67,475,043 87	1875	2,232,284,281 95
1829	58,421,413 67	1876	2,180,394,817 15
1830	48,565,406 50	1877	2,205,301,142 10
1831	39,123,191 68	1878	2,256,205,398 20
1832	24,322,235 18	1879	2,349,567,232 04
1833	7,001,698 83	1880	*2,120,415,120 63
1834	4,760,082 08	1881	2,069,013,319 58
1835	37,513 05	1882	1,918,312,744 03
1836	336,957 83	1883	1,884,171,478 07
1837	3,308,124 07		

* The amount outstanding July 1, 1880, according to the books of the Register's Office, was $2,128,791,054 63
From which deduct the amount held for the redemption of fractional currency, applied to the payment of arrears of pensions, act June 21, 1879 ..... 8,375,934 00

2,120,415,120 63

STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS, by DISTRICTS, for the fiscal year ending June 30, 1883.

York, Me	$293 54	
Aristook, Me	8,086 87	
Bangor, Me	13,000 84	
Portland, Me	77,026 82	
Frenchman's Bay, Me	4,742 00	
Passamaquoddy, Me	23,064 50	
Waldoborough, Me	6,976 00	
Machias, Me	1,517 00	
Saco, Me	838 23	
Belfast, Me	3,997 60	
Wiscasset, Me	4,957 00	
Castine, Me	4,506 43	
Kennebunk, Me	925 00	
Bath, Me	8,665 00	
		158,596 83
Carried forward		158,596 83

STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS, by DISTRICTS, &c.—Continued.

Brought forward		$158,596 83
Portsmouth, N. H		10,266 00
Vermont, Vt		111,089 77
New Bedford, Mass	$8,974 43	
Fall River, Mass	5,230 17	
Gloucester, Mass	11,853 90	
Plymouth, Mass	3,904 00	
Marblehead, Mass	2,193 00	
Barnstable, Mass	7,226 44	
Newburyport, Mass	2,878 05	
Nantucket, Mass	1,346 00	
Edgartown, Mass	4,974 52	
Salem, Mass	7,209 55	
Boston, Mass	646,166 09	
		701,956 15
Newport, R. I	3,850 67	
Bristol, R. I	1,656 53	
Providence, R. I	27,070 00	
		32,577 20
New Haven, Conn	18,322 36	
Fairfield, Conn	2,358 00	
Middletown, Conn	5,027 00	
New London, Conn	5,362 70	
Stonington, Conn	1,760 00	
		32,830 06
Oswegatchie, N. Y	24,814 45	
Oswego, N. Y	53,350 29	
Buffalo, N. Y	64,900 53	
Dunkirk, N. Y	3,375 00	
Sag Harbor, N. Y	1,060 00	
Albany, N. Y	13,992 72	
Champlain, N. Y	33,374 55	
New York, N. Y	2,653,974 80	
Genesee, N. Y	25,807 00	
Cape Vincent, N. Y	11,881 96	
Niagara, N. Y	55,598 60	
		2,942,129 90
Burlington, N. J	219 00	
Great Egg Harbor, N. J	2,859 41	
Newark, N. J	2,817 00	
Perth Amboy, N. J	11,400 12	
Bridgeton, N. J	380 53	
Little Egg Harbor, N. J	1,837 00	
		19,513 06
Erie, Pa	4,235 00	
Philadelphia, Pa	391,537 13	
Pittsburgh, Pa	23,619 43	
		419,391 56
Wilmington, Del	313 86	
Delaware, Del	8,095 00	
		8,408 86
Eastern, Md	2,938 54	
Annapolis, Md	2,514 22	
Baltimore, Md	288,014 28	
		293,467 04
Georgetown, D. C		5,266 54
Norfolk, Va	13,713 64	
Petersburg, Va	3,108 74	
Yorktown, Va	4,249 45	
Richmond, Va	11,641 59	
Alexandria, Va	2,330 00	
Cherrystone, Va	2,898 00	
Tappahannock, Va	1,021 00	
		38,962 42
Wheeling, W. Va		509 00
Carried forward		4,774,964 39

STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS by DISTRICTS, &c.—Continued.

Brought forward		$4,774,964 39
Beaufort, N. C	$2,100 93	
Pamlico, N. C	4,888 60	
Wilmington, N. C	18,279 00	
Albemarle, N. C	2,910 00	
		28,178 53
Charleston, S. C	19,577 45	
Beaufort, S. C	5,165 40	
Georgetown, S. C	1,739 17	
		26,482 02
Savannah, Ga	22,270 39	
Saint Mary's, Ga	1,873 69	
Atlanta, Ga	1,387 43	
Brunswick, Ga	7,417 59	
		32,949 10
Saint Mark's, Fla	5,843 21	
Fernandina, Fla	7,226 51	
Saint Augustine, Fla	1,868 00	
Saint John's, Fla	3,934 28	
Pensacola, Fla	27,195 14	
Apalachicola, Fla	4,151 74	
Key West, Fla	24,310 44	
		74,529 32
Mobile, Ala		25,251 06
Pearl River, Miss	8,365 00	
Natchez, Miss	1,867 00	
Vicksburg, Miss	755 08	
		10,987 08
New Orleans, La	221,808 33	
Teché, La	7,322 00	
		229,130 33
Brazos, Tex	50,679 87	
Corpus Christi, Tex	27,131 21	
Galveston, Tex	57,194 52	
Saluria, Tex	15,834 39	
Paso del Norte, Tex	22,395 90	
		173,235 89
Memphis, Tenn	2,104 15	
Chattanooga, Tenn	645 00	
Nashville, Tenn	356 00	
		3,105 15
Louisville, Ky		11,742 60
Miami, Ohio	3,991 00	
Cuyahoga, Ohio	24,355 74	
Cincinnati, Ohio	33,903 64	
Sandusky, Ohio	2,402 70	
		64,653 08
Detroit, Mich	48,281 12	
Huron, Mich	27,070 81	
Michigan, Mich	5,142 00	
Superior, Mich	8,366 00	
		88,859 93
Evansville, Ind	1,490 35	
Indianapolis, Ind	5,567 00	
		7,057 35
Galena, Ill	852 67	
Cairo, Ill	1,496 50	
Chicago, Ill	169,030 65	
		171,379 82
La Crosse, Wis	2,201 20	
Milwaukee, Wis	12,548 00	
		14,749 20
Minnesota, Minn	29,214 54	
Duluth, Minn	5,506 70	
		34,721 24
Carried forward		5,771,976 09

STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS, by DISTRICTS, &c.—Continued.

Brought forward		$5,771,976 09
Dubuque, Iowa	$389 00	
Burlington, Iowa	617 00	
		1,006 00
Kansas City, Mo	1,873 00	
Saint Joseph, Mo	666 00	
Saint Louis, Mo	57,095 31	
		59,634 31
Montana, Mont		2,731 08
Denver, Colo		2,536 00
Alaska, Alaska		13,073 00
Puget Sound, Wash		19,397 65
Southern, Oreg	617 00	
Oregon, Oreg	9,239 00	
Willamette, Oreg	30,601 89	
Yaquina, Oreg	2,086 00	
		42,543 89
Omaha, Nebr		1,603 47
San Diego, Cal	11,404 73	
Wilmington, Cal	5,114 00	
San Francisco, Cal	403,689 70	
		420,208 43
		6,334,709 92
Contingent expenses and fees in customs cases	19,162 82	
Transportation	1,480 46	
Amount paid by disbursing agents for salaries, &c	89,399 53	
Miscellaneous, rent, stationery, &c	148,756 70	
		258,799 51
Total net expenditures		6,593,509 43

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE for the FISCAL YEAR ending June 30, 1883, *EMBRACING SALARIES and EXPENSES of COLLECTORS and of SUPERVISORS and SUBORDINATE OFFICERS.*

Alabama, first district	$10,338 08	
second district	16,245 59	
		$26,583 67
Arkansas		23,020 05
Arizona		7,441 42
Colorado		16,078 07
Connecticut, first district	14,631 51	
second district	12,195 64	
		26,827 15
California, first district	59,847 38	
fourth district	27,437 35	
		87,284 73
Dakota		10,240 86
Delaware		12,009 59
Florida		14,190 53
Georgia, second district	61,726 49	
third district	20,558 20	
		82,284 69
Idaho		8,384 45
Illinois, first district	64,020 42	
second district	9,538 21	
third district	10,857 88	
fourth district	22,823 38	
fifth district	73,059 79	
sixth district	195 70	
seventh district	5,376 75	
eighth district	25,130 90	
thirteenth district	19,426 10	
		230,429 13
Carried forward		544,774 34

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE, &c.—Continued.

Brought forward		544,774 34
Indiana, first district	$12,939 20	
fourth district	34,660 86	
sixth district	16,482 01	
seventh district	18,257 59	
tenth district	9,394 35	
eleventh district	7,208 20	
		98,942 21
Iowa, second district	9,998 87	
third district	12,711 76	
fourth district	8,609 58	
fifth district	29,820 54	
		61,140 75
Kansas		18,276 98
Kentucky, second district	77,757 84	
fifth district	241,644 17	
sixth district	87,135 46	
seventh district	110,230 92	
eighth district	53,782 35	
ninth district	20,208 40	
		590,759 14
Louisiana		30,746 63
Maine		9,246 11
Massachusetts, third district	27,945 84	
fifth district	28,562 94	
tenth district	14,017 42	
		70,526 20
Maryland, third district	57,944 51	
fourth district	53,214 50	
		111,159 01
Montana		10,564 50
Missouri, first district	44,179 94	
second district	10,789 82	
fourth district	13,768 30	
fifth district	11,423 72	
sixth district	29,852 15	
		110,013 93
Minnesota, first district	8,827 30	
second district	12,627 95	
		21,455 25
Michigan, first district	16,819 23	
third district	9,552 71	
fourth district	6,925 72	
sixth district	9,549 30	
		42,846 96
Mississippi		20,493 24
New York, first district	50,236 68	
second district	38,634 99	
third district	42,921 75	
eleventh district	10,102 08	
twelfth district	15,114 50	
fourteenth district	13,542 50	
fifteenth district	9,234 70	
twenty-first district	10,908 17	
twenty-fourth district	13,051 03	
twenty-sixth district	10,353 34	
twenty-eighth district	18,415 21	
thirtieth district	25,640 44	
		258,155 39
New Jersey, first district	12,161 33	
third district	17,264 90	
fifth district	26,159 63	
		55,585 86
Nevada		7,860 10
Carried forward		2,062,546 60

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE, &c.—Continued.

Brought forward		$2,062,546 60
Nebraska		18,513 03
New Mexico		8,007 54
New Hampshire		9,987 00
North Carolina, second district	$16,830 75	
fourth district	35,882 78	
fifth district	67,112 08	
sixth district	190,284 26	
		310,109 87
Ohio, first district	79,834 28	
third district	24,263 60	
fourth district	11,202 34	
sixth district	13,053 09	
seventh district	17,586 52	
tenth district	20,841 70	
eleventh district	15,447 54	
fifteenth district	10,405 38	
eighteenth district	27,376 19	
		220,010 64
Oregon		7,579 35
Pennsylvania, first district	47,582 31	
eighth district	21,471 72	
ninth district	30,087 61	
twelfth district	20,814 19	
fourteenth district	23,978 03	
sixteenth district	31,054 68	
nineteenth district	7,924 98	
twentieth district	10,806 85	
twenty-second district	69,036 93	
twenty-third district	23,317 52	
		286,074 82
Rhode Island		9,603 79
South Carolina		35,792 97
Tennessee, second district	28,096 02	
fifth district	89,307 79	
eighth district	11,811 75	
		129,215 56
Texas, first district	13,776 16	
third district	15,652 10	
fourth district	15,207 60	
		44,635 86
Utah		6,298 75
Vermont		6,403 52
Virginia, second district	27,065 87	
third district	21,919 21	
fourth district	21,086 77	
fifth district	30,544 32	
sixth district	38,027 00	
		138,643 17
West Virginia, first district	13,653 74	
second district	13,646 28	
		27,300 02
Wisconsin, first district	29,153 78	
second district	8,719 10	
third district	13,236 12	
sixth district	10,485 63	
		61,594 63
Washington Territory		6,694 95
Wyoming Territory		5,368 80
Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, &c. (unclassified)		938,739 65
Amount paid for telegraphing		1,529 46
Amount paid for transportation		11,928 61
Unclassified		78,128 80
Total		4,424,707 39

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT of the UNITED STATES for the COLLECTION of CUSTOMS for the fiscal year ending June 30, 1883, with their OCCUPATIONS and COMPENSATION.

Districts, number of persons, and occupation.	Compensation.
AROOSTOOK, ME.	
1 collector	$1,500 00
1 special deputy collector	1,460 00
5 deputy collectors	5,475 00
PASSAMAQUODDY, ME.	
1 collector	3,000 00
1 deputy collector	1,800 00
1 inspector	1,460 00
4 inspectors	4,380 00
1 inspector	1,029 00
4 inspectors	3,650 00
1 inspector, temporary	150 00
1 night watchman	745 00
3 night watchmen	2,190 00
3 inspectors	2,190 00
1 clerk	1,095 00
FRENCHMAN'S BAY, ME.	
1 collector	1,496 75
1 deputy collector	1,200 00
1 inspector	1,095 00
2 inspectors	1,204 50
1 inspector	18 25
MACHIAS, ME.	
1 collector	1,982 61
1 special deputy collector and inspector	1,095 00
2 deputy collectors and inspectors	1,642 50
BANGOR, ME.	
1 collector	3,000 00
1 special deputy collector	1,600 00
1 deputy collector and inspector	1,460 00
2 deputy collectors and inspectors	2,190 00
1 deputy collector and inspector	821 00
1 deputy collector and inspector	594 25
2 inspectors	2,190 00
1 inspector and clerk	1,095 00
1 inspector	234 00
CASTINE, ME.	
1 collector	1,261 30
2 deputy collectors and inspectors	2,190 00
3 deputy collectors and inspectors	2,463 75
1 temporary inspector	102 00
BELFAST, ME.	
1 collector	1,640 58
2 deputy collectors	2,190 00
1 deputy collector	400 00
1 deputy collector	292 60
1 deputy collector	200 75
1 deputy collector	109 50
1 storekeeper	100 00
2 storekeepers	100 00
WISCASSET, ME.	
1 collector	1,403 48
1 special deputy collector	1,277 50
2 special deputy collectors	2,190 00
WALDOBOROUGH, ME.	
1 collector	3,000 00
1 special deputy collector	1,460 00
1 deputy collector	1,460 00
1 deputy collector	1,095 00
WALDOBOROUGH, ME.—Continued.	
1 deputy collector	$912 50
1 deputy collector	730 00
1 deputy collector	693 50
BATH, ME.	
1 collector	3,300 00
1 deputy collector	1,460 00
1 deputy collector	1,095 00
1 deputy collector	803 00
2 inspectors	2,190 00
1 inspector	346 75
1 inspector	255 50
PORTLAND AND FALMOUTH, ME.	
1 collector	5,516 63
2 deputy collectors	6,000 00
5 clerks	5,737 80
2 clerks	2,200 00
3 clerks	2,745 84
1 messenger	650 00
1 watchman	730 00
3 weighers and gaugers	4,633 33
1 marker	730 00
24 inspectors	26,070 00
1 superintendent of warehouse	300 00
3 storekeepers	3,285 00
2 boatmen	1,460 00
1 surveyor	4,500 00
1 deputy surveyor	2,500 00
1 appraiser	3,000 00
1 assistant appraiser	2,500 00
1 examiner	104 38
1 laborer	720 00
SACO, ME.	
1 collector	352 70
1 deputy collector	450 00
YORK, ME.	
1 collector	260 86
KENNEBUNK, ME.	
1 collector	135 65
1 deputy collector and inspector	584 00
PORTSMOUTH, N. H.	
1 collector	1,334 40
1 deputy collector and inspector	1,277 50
1 deputy collector and inspector	1,095 00
1 deputy collector and inspector	693 50
3 inspectors	3,832 50
1 special inspector	1,337 00
1 boatman	400 00
VERMONT, VT.	
1 collector	2,918 50
1 deputy collector, inspector, and clerk	2,500 00
2 deputy collectors, inspectors, and clerks	3,600 00
2 deputy collectors, inspectors, and clerks	3,200 00
2 deputy collectors, inspectors, and clerks	502 80
2 deputy collectors, inspectors, and clerks	2,565 40
1 deputy collector, inspector, and clerk	1,200 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
VERMONT, VT.—Continued.	
2 deputy collectors, inspectors, and clerks	$1,618 80
3 deputy collectors, inspectors, and clerks	3,412 20
12 deputy collectors and inspectors	12,957 00
3 deputy collectors and inspectors	2,843 50
1 deputy collector and inspector	152 50
5 deputy collectors and inspectors	2,910 60
1 deputy collector and inspector	122 00
1 deputy collector	600 00
4 inspectors	*5,176 00
22 inspectors	19,939 00
1 inspector	114 00
1 clerk	1,000 00
1 clerk	460 00
1 night watchmen	1,024 00
2 boatman	380 00
4 tally clerks	707 00
NEWBURYPORT, MASS.	
1 collector	906 06
1 deputy collector and inspector	1,095 00
2 inspectors, weighers, &c	1,411 05
1 janitor	540 00
GLOUCESTER, MASS.	
1 collector	2,856 00
1 deputy collector	1,500 00
1 clerk	1,300 00
5 inspectors	5,475 00
1 inspector	300 00
1 boatman	750 00
3 storekeepers	†856 00
SALEM AND BEVERLY, MASS.	
1 collector	1,099 29
1 special deputy collector	1,525 33
1 weigher, gauger, and inspector	1,095 00
1 inspector	1,095 00
1 inspector	1,042 50
2 inspectors	1,934 50
1 janitor	540 00
MARBLEHEAD, MASS.	
1 collector	616 77
1 special deputy collector, &c	1,095 00
1 deputy collector and inspector	939 00
BOSTON AND CHARLESTOWN, MASS.	
1 collector	8,000 00
1 comptroller and principal clerk	4,000 00
3 deputy collectors	9,000 00
1 deputy collector	900 00
1 auditor and disbursing clerk	3,000 00
1 cashier	3,000 00
1 assistant cashier	1,800 00
1 clerk and storekeeper	2,000 00
1 secretary	2,500 00
6 clerks	12,000 00
4 clerks	7,200 00
1 clerk and cigar inspector	1,800 00
19 clerks	30,400 00
27 clerks	37,800 00
20 clerks	24,000 00
17 clerks	17,000 00
1 clerk and messenger	1,000 00
2 clerks and messenger	1,600 00
1 clerk and storekeeper	1,800 00
1 clerk and storekeeper	1,277 50
9 messengers	7,560 00
BOSTON AND CHARLESTOWN, MASS.—Continued.	
10 messengers	$7,200 00
1 inspector	1,460 00
1 inspector, special	1,460 00
85 inspectors	108,587 50
1 inspector of marble	240 00
1 inspectress	200 00
1 captain of night watch	1,460 00
2 lieutenants of night watch	2,400 00
40 night inspectors	36,500 00
1 day watchman	1,095 00
8 night watchmen	5,840 00
3 weighers	6,000 00
1 gauger	2,000 00
2 assistant gaugers	2,555 00
3 assistant weighers	4,380 00
17 assistant weighers	21,717 50
16 assistant weighers	17,250 00
4 boatmen	3,285 00
14 storekeepers	20,440 00
8 storekeepers	6,400 00
2 foremen of laborers	1,878 00
40 laborers	25,040 00
1 general appraiser	3,000 00
2 appraisers	6,000 00
2 assistant appraisers	5,000 00
1 clerk	1,400 00
1 special examiner of drugs	1,000 00
2 examiners	4,000 00
7 examiners	12,600 00
1 examiner of sugar	1,800 00
3 examiners of sugar	4,800 00
1 clerk	1,600 00
1 examiner	1,500 00
2 clerks	2,800 00
1 examiner of sugar	1,400 00
2 examiners of sugar	2,400 00
1 examiner of sugar	1,200 00
1 clerk	1,200 00
5 samplers	6,000 00
2 samplers of sugar	2,400 00
3 assistant samplers	3,600 00
1 assistant sampler	800 00
1 porter and messenger	950 00
1 messenger	800 00
10 openers and packers	8,607 50
1 naval officer	5,000 00
1 deputy naval officer	2,500 00
1 assistant deputy naval officer	2,000 00
6 clerks	10,800 00
6 clerks	9,600 00
1 clerk	1,400 00
3 clerks	3,600 00
1 clerk and messenger	1,000 00
1 surveyor	5,000 00
1 deputy surveyor	2,500 00
1 assistant to surveyor	2,000 00
1 clerk	1,600 00
2 clerks	2,800 00
1 clerk and measurer	1,300 00
1 clerk	1,000 00
2 messengers	1,680 00
PLYMOUTH, MASS.	
1 collector	2,072 44
1 deputy collector	1,000 00
2 inspectors	401 50
BARNSTABLE, MASS.	
1 collector	2,327 08
1 deputy collector and inspector	1,095 00
1 deputy collector and inspector	895 24
1 deputy collector and inspector	803 00

* Partly repaid by railroad company. † Paid by importers.

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
BARNSTABLE, MASS.—Continued.	
1 deputy collector and inspector	$748 25
1 deputy collector and inspector	748 25
1 deputy collector and inspector	492 75
1 deputy collector and inspector	401 50
1 clerk	300 00
1 boatman	60 00
9 storekeepers (private stores)	450 00
FALL RIVER, MASS.	
1 collector	3,201 92
1 deputy collector and inspector, &c.	1,360 50
1 inspector, weigher, &c	1,095 00
1 boatman	300 00
1 temporary inspector	42 00
NEW BEDFORD, MASS.	
1 collector	3,000 00
1 deputy collector	1,500 00
1 clerk	1,000 00
1 inspector	1,095 00
1 inspector and weigher, &c	1,095 00
1 janitor	600 00
EDGARTOWN, MASS.	
1 collector	537 86
2 deputy collectors and inspectors, &c	1,898 00
3 inspectors	1,587 75
1 night watchman	600 00
1 boatman	300 00
NANTUCKET, MASS.	
1 collector	313 94
1 deputy collector	667 54
1 deputy collector	337 50
PROVIDENCE, R. I.	
1 collector	4,491 18
1 deputy collector and cashier	2,000 00
1 deputy collector and inspector and clerk	2,000 00
1 deputy collector	1,663 00
6 inspectors, weighers, &c	7,665 00
2 inspectors	2,190 00
1 inspector and boarding officer	2,095 00
1 inspector	492 75
1 boatman	600 00
1 messenger and storekeeper	1,095 00
1 storekeeper	730 00
1 watchman	603 50
1 appraiser	3,000 00
1 clerk, sampler, and messenger	1,200 00
BRISTOL AND WARREN, R. I.	
1 collector	90 79
1 deputy collector and inspector, &c.	1,095 00
1 deputy collector and inspector, &c.	255 50
1 boatman	216 00
NEWPORT, R. I.	
1 collector	873 75
1 deputy collector	1,000 00
4 inspectors	2,326 85
1 boatman	400 00
STONINGTON, CONN.	
1 collector	600 00
1 deputy collector	500 00
1 inspector	400 00
1 inspector	300 00
NEW LONDON, CONN.	
1 collector	$2,438 35
1 deputy collector and clerk	1,600 00
3 inspectors	3,285 00
1 janitor	600 00
MIDDLETOWN, CONN.	
1 collector	2,164 00
1 special deputy collector	1,400 00
1 clerk	600 00
1 inspector	778 20
1 storekeeper	97 79
1 janitor	500 00
NEW HAVEN, CONN.	
1 collector	3,341 66
1 deputy collector and clerk	1,600 00
1 deputy collector and clerk	1,200 00
1 clerk	1,095 00
1 clerk	730 00
2 weighers and gaugers	2,190 00
4 inspectors	4,380 00
1 inspector, night	1,003 75
1 messenger	500 00
1 night watchman and boatman	400 00
1 fireman	600 00
1 janitor	500 00
FAIRFIELD, CONN.	
1 collector	1,894 51
1 deputy collector, inspector, &c	1,200 00
1 inspector	219 00
1 inspector	200 75
1 temporary night inspector	32 50
1 temporary laborer	17,00
SAG HARBOR, N. Y.	
1 surveyor	910 25
1 deputy collector and inspector	182 50
PATCHOGUE, N. Y.	
1 surveyor	323 20
1 deputy surveyor	----------
PORT JEFFERSON, N. Y.	
1 surveyor	331 40
1 deputy surveyor	----------
NEW YORK, N. Y.	
1 collector	12,000 00
11 deputy collectors	33,000 00
1 assistant collector (at Jersey City)	2,000,00
1 auditor	5,000 00
1 assistant auditor	3,500 00
1 cashier	5,000 00
1 clerk	5,000 00
1 clerk	2,700 00
10 clerks	25,000 00
19 clerks	41,800 00
37 clerks	74,000 00
15 clerks	27,000 00
48 clerks	76,800 00
69 clerks	96,600 00
95 clerks	114,000 00
1 clerk	1,095 00
17 clerks	17,000 00
2 clerks	1,800 00
1 inspector (at Troy)	1,460 00
1 detective	1,200 00
1 bookbinder	1,200 00
1 carpenter	1,150 00
3 carpenters	3,285 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

District, number of persons, and occupation.	Compensation.
NEW YORK, N. Y.—Continued.	
1 telegraph operator	$900 00
1 janitor	900 00
1 scrubber	540 00
1 scrubber	360 00
45 messengers	37,800 00
9 messengers	6,480 00
2 ushers	2,400 00
1 usher	1,000 00
1 engineer	1,500 00
1 engineer	1,200 00
1 engineer	1,000 00
4 firemen	2,880 00
30 watchmen	32,850 00
1 watchman	912 50
6 watchmen	6,520 00
16 porters	11,520 00
1 deputy collector (Cold Springs)	200 00
294 inspectors	429,240 00
15 inspectors	14,085 00
4 coast inspectors	730 00
9 inspectresses	9,855 00
118 night inspectors	129,210 00
4 weighers	10,000 00
65 assistant weighers	81,380 00
3 gaugers	6,000 00
12 assistant gaugers	15,024 00
1 measurer of marble	2,000 00
4 weighers' janitors	2,504 00
2 weighers' foremen	3,200 00
63 storekeepers	91,580 00
1 assistant storekeeper	1,000 00
1 general appraiser	3,000 00
1 appraiser	4,000 00
10 assistant appraisers	30,000 00
1 clerk to general appraiser	2,500 00
1 clerk to general appraiser	2,000 00
22 examiners	55,000 00
7 examiners	15,400 00
16 examiners	32,000 00
17 examiners	30,600 00
1 clerk	2,500 00
1 clerk	2,200 00
2 clerks	4,000 00
1 clerk	1,800 00
10 clerks	16,000 00
1 clerk	1,400 00
1 clerk to general appraiser	1,600 00
3 clerks to the general appraiser	3,600 00
1 clerk to general appraiser	1,000 00
13 clerks and verifiers	18,200 00
17 clerks and verifiers	20,400 00
33 samplers	39,600 00
5 foremen to openers and packers	5,868 75
93 openers and packers	87,327 00
1 opener and packer	939 00
23 messengers	19,320 00
1 naval officer	8,000 00
1 deputy naval officer	2,500 00
4 clerks	10,000 00
8 clerks	17,600 00
19 clerks	38,000 00
5 clerks	9,000 00
18 clerks	28,800 00
12 clerks	16,800 00
19 clerks	22,800 00
1 clerk	1,000 00
6 messengers	5,040 00
1 messenger	500 00
1 surveyor	8,000 00
1 auditor	5,000 00
1 deputy surveyor	2,500 00
1 superintendent barge office	2,500 00
2 clerks	3,600 00
9 clerks	14,400 00
5 clerks	7,000 00
2 clerks	2,400 00
2 messengers	1,680 00

Districts, number of persons, and occupation.	Compensation.
NEW YORK, N. Y.—Continued.	
5 messengers	$3,600 00
1 messenger	500 00
10 inspectors for admeasurement of vessels	14,600 00
ALBANY, N. Y.	
1 surveyor	5,000 00
1 special deputy surveyor	1,460 00
1 deputy surveyor	186 00
1 deputy surveyor	813 00
1 deputy surveyor	90 00
2 inspectors	2,190 00
1 inspector	876 00
1 inspector	186 00
1 inspector	90 00
CHAMPLAIN, N. Y.	
1 collector	2,500 00
1 deputy collector and inspector	1,800 00
1 special inspector	368 00
1 special inspector	1,216 00
1 deputy collector and clerk	1,400 00
1 deputy collector and clerk	1,000 00
1 deputy collector and inspector	1,405 25
1 deputy collector and inspector	1,000 00
1 deputy collector and inspector	846 21
1 deputy collector and inspector	900 01
5 deputy collectors and inspectors	4,471 25
7 deputy collectors and inspectors	5,621 00
1 deputy collector and inspector	700 00
1 deputy collector and inspector	994 35
2 deputy collectors and inspectors	1,048 60
1 deputy collector and inspector	526 75
1 inspector	134 75
1 inspector	480 20
1 inspector (temporary)	253 50
1 inspector (temporary)	29 40
1 janitor	480 00
OSWEGATCHIE, N. Y.	
1 collector	2,572 00
1 special deputy collector	1,600 00
1 deputy collector	1,500 00
3 deputy collectors	2,670 30
2 deputy collectors	2,190 00
1 deputy collector	437 25
2 deputy collectors	1,606 00
3 deputy collectors	1,806 75
1 inspector	1,460 00
7 inspectors	7,665 00
1 inspector	912 50
1 inspector	365 00
CAPE VINCENT, N. Y.	
1 collector	2,500 00
1 special deputy collector	1,500 00
1 deputy collector and clerk	1,200 00
2 deputy collectors and inspectors	1,855 60
4 deputy collectors and inspectors	1,008 00
6 deputy collectors and inspectors	2,737 00
3 inspectors	2,460 00
OSWEGO, N. Y.	
1 collector	4,500 00
1 special deputy collector	1,616 40
1 deputy collector and cashier	1,508 30
1 deputy collector	1,032 92
1 deputy collector	1,000 01
1 deputy collector	1,033 00
1 deputy collector	1,000 00
1 deputy collector	900 01
1 deputy collector and inspector	1,011 20
1 deputy collector and inspector	803 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
OSWEGO, N. Y.—Continued.	
1 deputy collector and inspector	$924 00
1 deputy collector and inspector	1,572 00
14 inspectors	7,713 00
2 inspectors	456 00
5 inspectors	1,170 00
1 inspector	222 00
2 inspectors	18 00
9 storekeepers	*2,327 50
1 superintendent of warehouse	*813 00
GENSSEE, N. Y.	
1 collector	2,500 00
4 deputy collectors and clerks	5,239 89
1 deputy colector, inspector, and clerks	1,397 55
5 deputy collectors and inspectors	4,557 00
14 inspectors	11,643 00
NIAGARA, N. Y.	
1 collector	4,500 00
1 deputy collector	2,500 00
1 deputy collector and clerk	1,800 00
1 deputy collector and clerk	1,500 00
1 deputy collector and clerk	1,400 00
1 deputy collector and cashier	1,400 00
1 deputy clerk	1,160 10
15 deputy collectors and inspectors	16,425 00
1 deputy collector and inspector	1,089 00
1 deputy collector and inspector	1,014 00
1 deputy collector and inspector	822 00
3 deputy collectors and inspectors	2,196 00
1 deputy collector and inspector	459 00
1 deputy collector and inspector	273 00
2 storekeepers	2,920 00
1 special inspector	1,460 00
1 inspector	1,460 00
3 inspectors	3,285 00
7 inspectors	4,332 00
1 inspectress	730 00
1 messenger	600 00
$3,251.03 paid by railroad companies.	
BUFFALO CREEK, N. Y.	
1 collector	2,800 00
1 appraiser	3,000 00
1 deputy collector	2,500 00
1 deputy collector	1,277 00
2 deputy collectors	2,920 00
2 deputy collectors	2,150 00
1 warehouse clerk	1,400 00
1 entry clerk	1,600 00
3 clerks	3,600 00
1 cashier	1,400 00
1 night clearance clerk	735 00
2 inspectors	1,287 00
1 inspector	912 50
4 inspectors	5,110 00
1 inspector (special)	1,460 00
5 inspectors	2,541 00
1 messenger	528 27
15 inspectors	16,188 00
DUNKIRK, N. Y.	
1 collector	1,035 47
2 inspectors	2,281 00
NEWARK, N. J.	
1 collector	$1,424 80
1 deputy collector and inspector	1,200 00
1 inspector	1,095 00
1 temporary inspector and weigher	57 00
PERTH AMBOY, N. J.	
1 collector	$3,600 00
1 deputy collector	330 00
1 special deputy collector and inspector	1,095 00
1 inspector	300 00
2 inspectors	1,204 50
1 inspector	367 95
1 clerk	98 86
2 clerks (temporary)	614 24
1 storekeeper	600 00
1 boatman	462 39
1 janitor	35 00
LITTLE EGG HARBOR, N. J.	
1 collector	517 71
1 deputy collector	486 86
1 inspector	508 30
1 inspector	170 00
GREAT EGG HARBOR, N. J.	
1 collector	548 42
1 deputy collector	600 00
2 inspectors and boatmen	1,203 00
BRIDGETON, N. J.	
1 collector	753 44
2 deputy collectors	127 50
BURLINGTON, N. J	
1 collector	291 87
PHILADELPHIA, PA.	
1 collector	8,000 06
1 special deputy collector and auditor	3,000 00
1 special deputy collector	3,000 00
1 assistant auditor	2,000 00
2 clerks	4,000 00
1 assistant collector (Camden)	1,500 00
1 cashier	2,500 00
1 assistant cashier	1,744 42
5 clerks	9,000 00
13 clerks	20,800 00
10 clerks	14,000 00
6 clerks	5,408 32
4 messengers	2,880 00
2 watchmen	1,792 50
1 naval officer	5,000 00
1 deputy naval officer	2,104 19
1 clerk	2,000 00
2 clerks (at $1,800)	3,345 00
2 clerks (at $1,400)	2,800 00
1 clerk	1,200 00
1 messenger	720 00
1 surveyor	5,000 00
1 deputy surveyor	2,262 23
2 clerks (at $1,400)	2,800 00
1 clerk	1,200 00
1 messenger	840 00
1 general appraiser	3,000 00
1 clerk	1,300 00
1 appraiser	3,000 00
2 appraisers	5,000 00
1 examiner	2,000 00
7 examiners (at $1,700)	10,472 56
1 examiner	82 42
1 examiner of drugs	1,000 00
1 clerk (at $1,500)	1,429 91
2 clerks (at $1,300)	2,599 92
1 clerk (at $1,200)	701 00
1 clerk (at $900)	895 10
14 samplers and packers	12,600 00

* Paid by owners of warehouses.

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
PHILADELPHIA, PA.—Continued.	
1 messenger	$700 00
2 watchmen	1,825 00
2 watchmen	1,440 00
1 watchman	646 17
1 foreman of laborers	900 00
9 laborers to appraisers	6,199 22
1 marker	720 00
1 weigher	2,000 00
18 assistant weighers	19,800 00
1 clerk	1,200 00
2 foremen	1,825 00
1 gauger	2,000 00
1 assistant gauger	1,200 00
1 measurer	1,277 50
6 special inspectors	8,760 00
74 inspectors	89,897 50
36 night inspectors	38,082 00
1 inspector	600 00
1 night inspector	891 00
1 inspectress	969 00
2 boatmen	1,440 00
1 carpenter	800 00
1 superintendent warehouses	1,000 00
17 laborers at stores	11,899 97
1 laborer to measurer	912,50
1 laborer to weigher	912 50
2 laborers to gauger	1,825 00
1 stevedore	605 00
1 watchman	912 50
ERIE, PA.	
1 collector	1,997 30
1 deputy collector and inspector	1,600 00
1 inspector	768 00
1 inspector (additional)	376 00
1 inspector additional (paid by department unknown)	.....
1 janitor	600 00
PITTSBURGH, PA.	
1 surveyor	5,000 00
1 deputy surveyor	1,800 00
2 clerks	2,200 00
1 inspector and examiner	1,460 00
4 inspectors	4,380 00
1 messenger	550 00
1 storekeeper (paid by importer)	270 00
DELAWARE, DEL.	
1 collector	2,672 97
1 special deputy collector	1,600 00
1 deputy collector	500 00
2 inspectors	2,007 50
1 inspector	602 25
1 inspector	62 00
5 boatmen	1,500 00
BALTIMORE, MD.	
1 collector	7,000 00
2 deputy collectors	5,949 93
1 deputy collector	800 00
1 cashier	2,500 00
1 assistant cashier	1,800 00
1 auditor	2,500 00
1 assistant auditor	1,800 00
8 clerks (at $1,800)	$14,400 00
7 clerks (at $1,600)	9,868 10
9 clerks (at $1,400)	13,514 31
5 clerks (at $1,200)	6,000 00
1 clerk	1,000 00
1 messenger and copyists	1,000 00
BALTIMORE, MD.—Continued.	
2 messengers and copyists	$1,799 97
1 captain of watch	1,000 00
4 watchmen	3,360 00
5 messengers	3,600 00
2 laborers	1,440 00
1 inspector	1,460 00
41 inspectors	52,181 50
5 inspectors (temporary)	903 00
Night service of inspectors	*8,799 00
1 captain of night inspectors	1,277 50
1 lieutenant of night inspectors	1,095 00
32 night inspectors	34,980 00
2 debenture markers	1,680 00
1 inspectress	600 00
1 fireman	540 00
1 boatman	540 00
1 boatman	480 00
1 pilot	700 00
1 weigher	2,000 00
3 clerks	3,600 00
1 weigher and gauger	1,300 00
12 assistant weighers	14,400 00
1 messenger	720 00
1 keeper of scale-room	660 00
3 assistant weighers (temporary)	1,487 21
1 general appraiser	3,000 00
2 local appraisers	6,000 00
3 examiners	5,400 00
3 examiners	4,800 00
2 clerks	3,200 00
1 foreman	814 65
6 laborers	5,030 83
5 laborers	3,530 00
1 messenger	720 00
1 clerk and storekeeper	1,800 00
1 clerk	1,600 00
1 engineer	1,200 00
1 fireman	1,092 02
4 porters	3,261 78
4 laborers	2,842 00
5 storekeepers	*7,157 50
1 storekeeper (temporary)	45 50
Night service of storekeepers	*1,274 00
1 naval officer	5,000 00
1 deputy naval officer	2,500 00
2 clerks	3,200 00
2 clerks	2,800 00
1 clerk	1,199 98
1 clerk	1,000 00
1 messenger	720 00
1 surveyor	4,500 00
1 deputy surveyor	2,500 00
1 clerk	1,800 00
1 clerk	1,200 00
1 messenger	720 00
Laborers on scales	10,870 98
ANNAPOLIS, MD.	
1 collector	762 99
1 deputy collector	292 00
1 deputy collector and inspector	1,095 00
1 boatman	180 00
EASTERN, MD.	
1 collector	3,587 27
1 deputy collector and inspector	1,095 00
1 special deputy collector	.....
GEORGETOWN, D. C.	
1 collector	$1,923 48
1 special deputy collector	1,600 00

* Paid by consignees, warehouse owners, $17,276.

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
GEORGETOWN, D. C.—Continued.	
1 deputy collector and inspector	$1,095 00
1 inspector	1,095 00
ALEXANDRIA, VA.	
1 collector	500 00
1 deputy collector	1,200 00
1 inspector	1,095 00
1 janitor	480 00
1 watchman	360 00
TAPPAHANNOCK, VA.	
1 collector	611 25
1 deputy collector	600 00
YORKTOWN, VA.	
1 collector	1,514 59
1 deputy collector	401 87
1 surveyor	59 44
1 deputy surveyor	8 80
2 inspectors	1,868 00
9 inspectors (temporary)	687 00
1 boatman	133 24
1 boatman	140 00
RICHMOND, VA.	
1 collector	2,164 77
1 special deputy collector	1,600 00
1 deputy collector and inspector	602 25
1 clerk	1,300 00
3 inspectors	3,285 00
1 boatman	420 00
1 engineer	1,000 00
1 assistant engineer	362 00
1 watchman	720 00
1 watchman	400 00
1 janitor	700 00
2 gaugers (temporary)	111 00
1 inspector	66 00
CHERRYSTONE, VA.	
1 collector	1,057 62
1 deputy collector and inspector	1,277 50
1 deputy collector and inspector	365 00
2 boatmen	100 00
PETERSBURG, VA.	
1 collector	342 91
1 deputy collector and clerk	1,200 00
1 deputy collector and inspector	1,095 00
1 messenger and watchman	730 00
NORFOLK AND PORTSMOUTH, VA.	
1 collector	3,000 00
1 deputy collector	1,600 00
2 clerks	2,600 00
1 clerk	900 00
1 inspector	1,460 00
3 inspectors	3,285 00
1 inspector	397 00
1 watchman	783 11
1 boatman	600 00
1 boatman	300 00
2 boatmen	420 00
WHEELING, W. VA.	
1 surveyor	1,312 47
1 clerk	46 68
ALBEMARLE, N. C.	
1 collector	$1,478 82
1 special deputy collector	600 00
1 inspector	1,095 00
PAMLICO, N. C.	
1 collector	1,895 00
1 deputy collector	1,000 00
1 deputy collector and inspector	693 50
2 deputy collectors and inspectors	730 00
1 deputy collector and messenger	320 00
4 boatmen	600 00
BEAUFORT, N. C.	
1 collector	2,500 00
1 deputy collector and storekeeper	480 00
1 deputy collector	427 50
1 boatman	240 00
WILMINGTON, N. C.	
1 collector	2,690 49
1 special deputy collector	1,800 00
1 deputy collector and clerk	1,600 00
1 clerk	1,000 00
5 inspectors	5,475 00
1 messenger	600 00
1 watchman	480 00
2 boatmen	840 00
2 boatmen	720 00
GEORGETOWN, S. C.	
1 collector	571 94
1 deputy collector	600 00
2 boatmen	600 00
CHARLESTON, S. C.	
1 collector	4,609 18
1 deputy collector	2,000 00
3 clerks	4,500 00
1 inspector	1,460 00
4 inspectors	4,380 00
1 inspector, temporary	108 00
2 night inspectors	722 00
2 night watchmen	1,215 40
2 watchmen	1,200 00
1 messenger	730 00
4 boatmen	1,920 00
BEAUFORT, S. C.	
1 collector	2,192 02
2 inspectors	2,190 00
3 boatmen	990 00
1 boatman	290 00
SAVANNAH, GA.	
1 collector	4,459 52
1 special deputy collector	2,000 00
3 clerks	4,500 00
2 inspectors	2,920 00
3 inspectors	3,285 00
3 night inspectors	2,156 00
3 boatmen	1,800 00
1 boatman	360 00
1 messenger	720 00
1 storekeeper	147 00
1 temporary inspector	89 00
BRUNSWICK, GA.	
1 collector	3,000 00
2 deputy collectors	2,190 00
1 inspector	1,095 00
5 boatmen	1,500 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
SAINT MARY'S, GA.	
1 collector	$667 90
1 deputy collector	900 00
1 boatman	300 00
ATLANTA, GA.	
1 surveyor	1,000 00
FERNANDINA, FLA.	
1 collector	1,662 40
1 special deputy collector	1,429 00
2 inspectors	1,815 00
1 inspector, temporary	408 00
2 boatmen	260 00
1 boatman, temporary	8 33
SAINT AUGUSTINE, FLA.	
1 collector	534 00
2 deputy collectors	960 00
2 boatmen	480 00
1 boatman	180 00
SAINT JOHN'S, FLA.	
1 collector	1,535 82
1 deputy collector and inspector	1,095 00
1 deputy collector and inspector	492 75
1 messenger	300 00
KEY WEST, FLA.	
1 collector	$4,307 00
1 deputy collector	1,800 00
1 deputy collector and inspector	865 33
3 deputy collectors and inspectors	1,642 50
1 clerk (at $1,800)	220 08
3 clerks (at $1,200)	3,600 00
1 chief inspector	1,277 50
3 inspectors	3,285 00
1 chief night inspector	912 50
3 night inspectors	2,190 00
1 watchman	730 00
1 messenger	730 00
1 janitor	500 00
4 boatmen	1,600 00
4 boatmen	1,200 00
1 storekeeper	1,307 00
SAINT MARK'S, FLA.	
1 collector	1,577 88
2 special deputy collectors	1,460 00
7 inspectors	2,612 40
2 boatmen	600 00
APALACHICOLA, FLA.	
collector	1,215 83
deputy collector	911 00
PENSACOLA, FLA.	
1 collector	3,000 00
1 special deputy collector	789 94
1 deputy collector and clerk	1,200 00
1 clerk	1,000 00
1 deputy collector and inspector	1,095 00
7 inspectors	7,665 00
2 night watchmen	1,460 00
1 night watchman	548 00
1 messenger	600 00
1 janitor	500 00
4 boatmen	1,640 00
2 boatmen	940 34
1 boatman	360 00

Districts, number of persons, and occupation.	Compensation.
PENSACOLA, FLA.—Continued.	
1 temporary inspector	$312 00
3 temporary inspectors	540 00
2 temporary inspectors	180 00
1 temporary watchman	150 00
2 watchmen	240 00
2 watchmen	180 00
1 watchman	60 00
MOBILE, ALA.	
1 collector	3,189 00
1 special deputy collector and cashier	1,800 00
1 deputy collector and clerk	1,600 00
1 clerk	1,400 00
1 inspector and acting appraiser	1,460 00
6 inspectors	6,570 00
2 night inspectors	1,460 00
1 night watchman	730 00
1 messenger	730 00
4 boatmen	1,920 00
1 boatman	480 00
3 janitors	1,500 00
PEARL RIVER, MISS.	
1 collector	1,932 17
2 deputy collectors	2,190 00
2 inspectors	2,190 00
2 boatmen	720 00
VICKSBURG, MISS.	
1 collector	580 60
1 deputy collector	.....
1 messenger	.....
NATCHEZ, MISS.	
1 collector	500 00
NEW ORLEANS, LA.	
1 collector	7,000 00
2 deputy collectors	6,000 00
1 deputy collector	440 40
1 auditor	2,479 44
1 cashier	2,500 00
1 chief clerk	2,056 49
1 chief entry clerk	1,714 25
1 chief entry clerk	257 09
1 clerk	1,785 09
6 clerks	9,165 37
10 clerks	13,284 74
9 clerks	7,619 75
3 clerks	3,000 04
1 clerk	800 00
2 clerks	1,200 19
6 messengers	3,599 95
1 messenger	721 50
1 superintendent of warehouses	2,416 20
1 clerk and storekeeper	1,882 31
4 storekeepers	5,779 80
39 laborers	11,489 91
1 appraiser	3,000 00
2 assistant appraisers	4,794 00
4 examiners	7,051 70
1 examiner of drugs	917 60
2 openers and packers	1,424 40
1 chief laborer	971 38
1 sampler	688 20
1 weigher	1,965 95
10 assistant weighers	8,569 46
2 gaugers	2,999 97
1 marker	600 00
1 special inspector	1,380 00
1 inspector	1,460 00
35 inspectors	30,939 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation
NEW ORLEANS—Continued.	
1 captain night inspectors	$1,035 00
25 night inspectors	17,157 50
1 captain night watch	800 00
5 night watchmen	3,000 04
16 boatmen	8,853 48
1 naval officer	5,000 00
1 deputy naval officer	2,404 89
1 clerk	1,800 00
1 clerk	1,600 00
2 clerks	2,800 00
1 messenger	600 00
1 surveyor	3,500 00
1 deputy surveyor	2,294 00
1 clerk	1,468 10
1 clerk	1,400 00
1 clerk	1,200 00
2 messengers	1,200 00
TECHE, LA.	
1 collector	1,699 78
2 deputy collectors	2,190 00
2 inspectors	2,190 00
3 boatmen	1,440 00
GALVESTON, TEX.	
1 collector	4,500 00
1 clerk	2,000 00
2 clerks	2,851 60
3 clerks	4,800 00
1 clerk	1,200 00
1 acting appraiser	1,800 00
1 special inspector	916 00
1 chief inspector	1,460 00
2 mounted inspectors	2,920 00
9 inspectors	11,497 50
33 temporary inspectors	1,645 00
1 inspector	234 30
1 quarantine officer	705 65
1 storekeeper	1,460 00
4 bonded storekeepers	3,300 00
7 night inspectors	7,665 00
2 boatmen	1,460 00
1 messenger	730 00
1 porter	500 00
1 laborer	480 00
SALURIA, TEX.	
1 collector	2,444 56
1 special deputy collector	1,382 27
3 deputy collectors and inspectors	3,609 69
1 deputy collector and mounted inspector	1,277 50
3 mounted inspectors	3,832 50
1 mounted inspector	1,460 00
2 inspectors	462 00
1 temporary inspector	177 00
1 boatman	463 22
1 porter and messenger	360 00
CORPUS CHRISTI, TEX.	
1 collector	4,500 00
2 deputy collectors	3,200 00
1 deputy collector and clerk	1,400 00
2 deputy collectors and inspectors	2,555 00
4 mounted inspectors	5,840 00
1 storekeeper	1,460 00
1 inspector and clerk	1,277 50
3 inspectors	3,832 50
1 inspector	952 00
1 clerk	1,200 00

Districts, number of persons, and occupation.	Compensation.
CORPUS CHRISTI, TEX.—Continued.	
1 boatman	$730 00
1 porter	420 00
BRAZOS DE SANTIAGO, TEX.	
1 collector	4,500 00
1 special deputy collector and cashier	2,000 00
1 deputy collector and inspector	1,481 97
1 deputy collector and chief clerk	1,800 00
3 clerks	4,800 00
1 storekeeper, weigher, &c	1,400 00
12 mounted inspectors	17,420 00
5 inspectors	6,107 50
3 deputy collectors and inspectors	3,832 50
1 inspector	264 00
1 inspector	912 50
1 inspectress	1,095 00
1 messenger	750 00
1 watchman	729 60
1 temporary inspector	28 00
1 temporary inspector	77 00
4 temporary inspectors	364 00
PASO DEL NORTE, TEX.	
1 collector	2,000 00
1 deputy collector	1,600 00
1 special deputy collector	1,500 00
1 clerk	1,277 50
2 deputy collectors	2,555 00
1 deputy collector	1,204 50
1 deputy collector	730 00
2 deputy collectors	2,007 50
1 storekeeper*	400 00
4 mounted inspectors	5,110 00
1 mounted inspector	1,095 00
MEMPHIS, TENN.	
1 surveyor	1,025 97
1 deputy surveyor	1,000 00
1 porter	90 00
CHATTANOOGA, TENN.	
1 surveyor	616 25
NASHVILLE, TENN.	
1 surveyor	613 86
LOUISVILLE, KY.	
1 surveyor	4,375 95
1 special deputy surveyor and clerk	1,600 00
1 deputy surveyor and bookkeeper	1,400 00
1 deputy surveyor and clerk	1,200 00
1 inspector, examiner, &c	1,277 50
1 inspector, weigher, &c	1,095 00
1 messenger	547 50
1 laborer	145 71
CINCINNATI, OHIO.	
1 surveyor	5,000 00
1 special deputy surveyor	2,000 00
1 deputy surveyor and cashier	1,400 00
1 clerk	1,200 00
2 clerks	2,349 40
1 clerk	1,400 00
1 clerk	1,095 00
1 clerk	1,000 00
1 clerk	101 10
1 appraiser	3,000 00

* Paid by owners warehouse.

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
CINCINNATI, OHIO—Continued.	
1 examiner	$1,600 00
1 opener and packer	900 00
1 porter, &c	720 00
1 laborer	589 90
1 weigher, gauger, and measurer	1,429 00
3 inspectors	3,832 50
1 inspector	124 00
1 storekeeper	1,095 00
1 messenger	480 00
1 drug examiner	40 00
1 special inspector	3 50
1 night watchman	60
CUYAHOGA, OHIO.	
1 collector	3,020 95
1 special deputy collector	1,800 00
1 deputy collector	1,200 00
1 appraiser	3,000 00
1 deputy collector and clerk	1,200 00
1 deputy collector and inspector	1,277 50
1 deputy collector and inspector	1,095 00
1 clerk	1,200 00
1 clerk	900 00
3 inspectors	3,120 00
1 deputy collector and mounted inspector	912 50
1 night watchman	1,052 50
1 opener and packer	720 00
5 deputy collectors and inspectors	1,551 25
SANDUSKY, OHIO.	
1 collector	2,500 00
1 deputy collector	1,000 00
2 deputy collectors	803 00
2 deputy collectors	401 50
2 deputy collectors	219 00
1 deputy collector	97 60
MIAMI, OHIO.	
1 collector	2,500 00
1 special deputy collector	1,400 00
1 deputy collector	1,200 00
1 night deputy collector	903 00
1 inspector	1,095 00
DETROIT, MICH.	
1 collector	3,595 00
1 appraiser	3,000 00
1 special deputy collector	2,250 00
1 chief clerk	1,679 97
1 cashier	1,620 03
1 deputy collector and clerk	1,600 00
2 deputy collectors and clerks	2,800 00
1 deputy collector and clerk	1,300 00
9 deputy collectors and clerks	8,970 66
2 special inspectors	2,920 00
1 deputy collector	1,400 00
2 deputy collectors	1,800 00
25 deputy collectors and inspectors	19,571 30
9 deputy collectors, inspectors, and clerks	3,768 50
5 inspectors	4,562 50
2 inspectors	930 00
1 storekeeper	1,095 00
1 messenger	59 00
HURON, MICH.	
collector	2,500 00
special deputy collector	2,000 00
deputy collector and chief clerk	1,425 00
deputy collector	1,500 00
deputy collector and clerk	1,500 00
HURON, MICH.—Continued.	
1 deputy collector and clerk	$1,225 00
1 deputy collector and clerk	800 00
2 deputy collectors	2,000 00
1 deputy collector	913 00
3 deputy collectors	2,700 00
1 watchman	730 00
1 deputy collector and messenger	585 16
5 deputy collectors and inspectors	4,565 00
1 deputy collector and inspector	730 50
1 deputy collector and night inspector	580 50
1 deputy collector and inspector	1,500 00
18 deputy collectors and inspectors	10,869 17
10 inspectors	8,274 00
1 inspectress	197 60
SUPERIOR, MICH.	
1 collector	2,500 00
1 special deputy collector and inspector	639 56
1 deputy collector and inspector	1,000 00
10 deputy collectors and inspectors	2,974 05
2 inspectors	2,190 00
MICHIGAN, MICH.	
1 collector	2,500 00
1 deputy collector and inspector	912 50
17 deputy collectors and inspectors	3,850 81
1 deputy collector and clerk	630 00
1 clerk	103 00
1 special deputy collector	1,200 00
1 special inspector	15 00
EVANSVILLE, IND.	
1 surveyor	678 50
1 deputy surveyor	800 00
CHICAGO, ILL.	
1 collector	7,000 00
1 deputy collector and clerk	3,000 00
1 deputy collector and clerk	2,200 00
1 deputy collector and clerk	2,016 50
1 deputy collector and clerk	1,800 00
1 deputy collector and clerk	1,600 00
1 deputy collector at South Chicago	234 00
1 surveyor, Michigan City	350 00
1 auditor	2,200 00
1 assistant auditor	1,800 00
1 cashier	2,200 00
1 assistant cashier	1,335 30
1 correspondence clerk	2,200 00
1 chief entry clerk	1,800 00
1 assistant entry clerk	1,600 00
1 liquidating clerk	1,700 00
2 clerks (at $1,600)	3,200 00
1 clerk	1,400 00
1 clerk	1,304 90
2 clerk ($1,300)	2,600 00
1 clerk	1,200 00
1 clerk	1,192 71
1 clerk	1,186 81
1 clerk	1,100 00
1 clerk	1,000 00
2 clerks	1,458 34
1 clerk	500 00
1 clerk	226 94
1 chief weigher	1,500 00
1 assistant weigher	1,460 00
1 gauger	1,460 00
13 inspectors	16,649 00
13 inspectors	14,235 00
8 inspectors	5,565 00
messenger	900 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
CHICAGO, ILL.—Continued.	
1 messenger	$720 00
1 messenger	450 00
1 watchman	912 50
1 watchman	455 00
2 laborers	1,272 00
1 laborer	64 00
1 laborer	16 00
7 storekeepers	4,506 00
1 appraiser	3,000 00
1 examiner	2,000 00
1 examiner	1,800 00
1 examiner	1,600 00
1 clerk	1,200 00
1 messenger	912 50
2 openers and packers	1,825 00
1 laborer	562 00
GALENA, ILL.	
1 surveyor	420 99
1 deputy surveyor and clerk	500 00
CAIRO, ILL.	
1 surveyor	947 66
1 deputy surveyor	600 00
MILWAUKEE, WIS.	
1 collector	2,875 38
1 special deputy collector	1,800 00
1 special deputy collector (temporary)	632 00
1 deputy collector and clerk	1,600 00
1 deputy collector and clerk	1,200 00
1 deputy collector and inspector	1,460 00
1 deputy collector and inspector	1,095 00
1 opener and packer	600 00
5 deputy collectors and inspectors	1,770 25
LA CROSSE, WIS.	
1 surveyor	1,200 00
DULUTH, MINN.	
1 collector	3,055 00
1 special deputy collector	1,400 00
1 deputy collector	24 70
1 deputy collector	1,095 00
1 clerk and inspector	1,104 00
1 inspector	856 00
1 inspector	459 00
MINNESOTA, MINN.	
1 collector	2,500 00
1 special deputy collector	1,460 00
1 deputy collector	2,000 00
2 deputy collectors	2,920 00
2 deputy collectors	1,960 00
2 deputy collectors	3,190 00
1 deputy collector and inspector	2,000 00
1 clerk	1,095 00
2 mounted inspectors	2,555 00
12 inspectors	10,633 00
NOTE—Of the above salaries, the railroad companies paid $9,803.	
DUBUQUE, IOWA.	
1 surveyor	438 00
1 deputy surveyor and janitor	600 00
1 assistant janitor	300 00
BURLINGTON, IOWA.	
1 surveyor	$516 72
SAINT LOUIS, MO.	
1 surveyor	5,000 00
1 appraiser	3,000 00
1 special deputy surveyor	2,500 00
1 cashier	1,755 44
1 deputy surveyor and chief inspector	1,800 00
1 deputy surveyor	1,800 00
2 deputy surveyors	3,200 00
1 examiner	1,400 00
1 examiner (temporary)	219 25
1 clerk	1,400 00
1 liquidating clerk (temporary)	591 70
1 clerk (temporary)	289 06
1 clerk (temporary)	1,031 52
1 clerk	1,200 00
1 clerk (temporary)	573 39
1 clerk (temporary)	872 83
1 clerk (temporary)	206 44
1 assistant weigher	1,000 00
1 clerk	741 03
1 messenger	840 00
2 inspectors	2,920 00
4 inspectors	5,110 00
1 watchman	912 50
1 storekeeper	912 50
1 sampler (temporary)	137 50
2 laborers	960 00
KANSAS CITY, MO.	
1 surveyor	1,151 43
SAINT JOSEPH, MO.	
1 surveyor (no report)	.....
OMAHA, NEBR.	
1 surveyor	450 00
1 deputy surveyor	1,095 00
DENVER, COLO.	
1 surveyor	1,225 76
1 janitor	72 00
MONTANA AND IDAHO.	
1 collector	1,092 80
1 deputy collector and mounted inspector	892 50
PUGET SOUND, WASH. TER.	
1 collector	3,000 00
1 deputy collector	2,150 00
2 deputy collectors	3,000 00
1 deputy collector	1,460 00
3 inspectors	3,600 00
1 inspector	1,277 50
3 inspectors	4,380 00
3 boatmen	1,910 00
1 night watchman	730 00
OREGON, OREG.	
1 collector	3,000 00
1 deputy collector	1,800 00
1 deputy collector	1,275 00
1 inspector	1,460 00
1 inspector	1,216 00
2 boatmen	960 00
7 temporary inspectors	516 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
WILLAMETTE, OREG.	
1 collector	$4,200 00
1 deputy collector	2,400 00
1 deputy collector	2,200 00
1 appraiser	3,000 00
1 clerk	1,500 00
1 clerk	1,200 00
3 inspectors	4,380 00
3 night inspectors	2,737 00
1 weigher and gauger	1,460 00
1 opener and packer	1,250 00
1 storekeeper	1,200 00
SOUTHERN OREGON.	
1 collector	1,000 00
1 special deputy collector	200 00
YAQUINA, OREG.	
1 collector	1,000 00
1 special deputy collector	600 00
HUMBOLDT, CAL.	
1 collector	3,000 00
SAN FRANCISCO, CAL.	
1 collector	7,000 00
1 auditor	4,000 00
3 deputy collectors	10,875 00
3 deputy collectors	2,118 21
1 cashier	3,500 00
1 adjuster	3,000 00
4 clerks (at $2,000 per annum)	8,000 00
27 clerks (at $1,800 per annum)	48,600 00
9 clerks (at $1,600 per annum)	14,400 00
3 clerks (at $1,500 per annum)	2,547 67
6 clerks (at $1,200 per annum)	7,200 00
5 messengers	4,500 00
1 messenger	600 00
6 watchmen	5,400 00
1 superintendent of warehouses	1,800 00
SAN FRANCISCO, CAL.—Continued.	
1 assistant storekeeper	$1,642 50
8 assistant storekeepers	11,680 00
25 laborers	22,500 00
2 appraisers	7,250 00
2 assistant appraisers	5,000 00
5 examiners	10,000 00
1 examiner	1,600 00
4 samplers	4,800 00
1 naval officer	5,000 00
1 deputy naval officer	3,125 00
1 clerk	1,400 00
1 messenger	1,000 00
1 surveyor	5,000 00
1 deputy surveyor	3,625 00
52 inspectors	72,540 00
1 inspectress	1,095 00
48 night inspectors	37,575 00
1 inspector at Benicia	741 89
2 boatmen	1,800 00
1 gauger	2,000 00
3 weighers	6,000 00
16 assistant weighers	19,200 00
1 assistant gauger	900 00
WILMINGTON, CAL.	
1 collector	1,236 09
1 deputy collector	733 01
2 inspectors	1,026 90
2 inspectors	936 00
9 inspectors (temporary)	1,311 00
SAN DIEGO, CAL.	
1 collector	3,000 00
1 deputy collector	1,100 00
1 deputy collector (temporary)	279 89
3 inspectors	3,285 00
8 inspectors (temporary)	2,121 63
ALASKA.	
1 collector (no report)	.....

STATEMENT showing the NUMBER and TONNAGE of REGISTERED, ENROLLED, and LICENSED VESSELS of the UNITED STATES, June 30, 1883.

States and Territories in which documented.	Registered.		Enrolled.		Licensed.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine	370	330, 510. 97	1, 677	196, 111. 45	561	7, 168. 10	2, 608	533, 790. 52
New Hampshire	4	4, 828. 27	45	3, 963. 75	17	270. 37	66	9, 062. 39
Vermont	.....	.....	30	4, 206. 93	.....	.....	30	4, 206. 93
Massachusetts	449	212, 810. 58	1, 359	223, 886. 58	424	5, 312. 51	2, 232	442, 009. 67
Rhode Island	5	1, 164. 18	131	39, 373. 22	146	1, 474. 31	282	42, 011. 71
Connecticut	23	4, 638. 14	540	94, 973. 12	304	3, 615. 59	867	103, 226. 85
New York	592	433, 309. 08	3, 927	730, 135. 80	961	11, 762. 75	5, 480	1, 175, 207. 63
New Jersey	59	6, 679. 95	832	113, 461. 33	516	5, 806. 00	1, 407	125, 947. 28
Pennsylvania	90	69, 262. 33	889	218, 992. 57	159	2, 391. 87	1, 138	290, 646. 77
Delaware	1	249. 30	142	17, 004. 63	34	423. 39	177	17, 677. 32
Maryland	64	23, 966. 58	1, 080	94, 414. 61	837	10, 666. 04	1, 981	129, 047. 23
District of Columbia	1	533. 25	49	9, 767. 56	34	445. 55	84	10, 746. 36
Virginia	14	4, 942. 17	388	24, 750. 22	828	8, 592. 86	1, 230	38, 285. 25
North Carolina	14	3, 505. 58	105	8, 936. 93	221	2, 433. 91	340	14, 876. 42
South Carolina	8	2, 909. 39	85	8, 963. 71	126	1, 583. 80	219	13, 456. 90
Georgia	22	9, 636. 46	58	24, 388. 98	40	535. 09	120	34, 560. 53
Florida	69	15, 048. 94	144	16, 339. 37	229	2, 665. 96	442	34, 054. 27
Alabama	19	5, 256. 95	78	7, 750. 85	57	667. 37	154	13, 675. 17
Mississippi	6	1, 667. 14	88	7, 331. 82	73	923. 44	167	9, 922. 40
Louisiana	61	21, 175. 21	218	49, 413. 82	287	3, 013. 38	566	73, 602. 41
Texas	14	1, 353. 95	105	7, 581. 84	155	1, 736. 40	274	10, 672. 19
Tennessee	.....	.....	99	17, 175. 41	9	140. 32	108	17, 315. 73
Kentucky	.....	.....	53	18, 057. 90	4	60. 17	57	18, 118. 07
Missouri	.....	.....	283	178, 176. 62	13	212. 24	296	178, 388. 86
Iowa	.....	.....	67	9, 456. 90	5	78. 18	72	9, 535. 08
Nebraska	.....	.....	23	4, 493. 85	.....	.....	23	4, 493. 85
Minnesota	.....	.....	64	8, 149. 26	5	86. 74	69	8, 236. 00
Wisconsin	.....	.....	399	85, 412. 93	1	16. 91	400	85, 429. 84
Illinois	5	3, 006. 70	416	74, 573. 90	8	110. 67	429	77, 691. 27
Indiana	.....	.....	64	6, 051. 50	.....	.....	64	6, 051. 50
Michigan	1	721. 70	1, 115	213, 149. 14	.....	.....	1, 116	213, 870. 84
Ohio	1	21. 49	417	147, 296. 84	6	81. 58	424	147, 399. 91
West Virginia	.....	.....	107	14, 659. 32	3	45. 42	110	14, 704. 74
Arizona	2	424. 50	.....	.....	.....	.....	2	424. 50
California	192	115, 113. 66	557	113, 278. 63	135	1, 775. 97	884	230, 168. 26
Oregon	9	8, 641. 34	109	43, 922. 47	27	430. 88	145	52, 994. 69
Washington	74	20, 626. 68	47	22, 943. 17	19	212. 14	140	43, 781. 99
Alaska	5	90. 16	1	23. 29	8	82. 47	14	195 92
Total	2, 174	1, 302, 094. 65	15, 791	2, 858, 570. 22	6, 252	74, 822. 38	24, 217	4, 235, 487. 25
SUMMARY.								
Atlantic and Gulf coasts	1, 882	1, 153, 045. 15	10, 458	1, 599, 020. 29	5, 977	70, 896. 84	18, 317	2, 822, 962. 28
Pacific coast	282	144, 896. 34	714	180, 167. 56	189	2, 501. 46	1, 185	327, 565. 36
Northern lakes	8	3, 949. 99	3, 385	719, 766 51	10	195. 43	3, 403	723, 911. 93
Western rivers	2	203. 17	1, 234	359, 615. 86	76	1, 228, 65	1, 312	361, 047. 68
Grand total	2, 174	1, 302, 094. 65	15, 791	2, 858, 570. 22	6, 252	74, 822. 38	24, 217	4, 235, 487. 25

STATEMENT showing the NUMBER and TONNAGE of SAILING VESSELS, STEAM VESSELS, CANAL-BOATS, and BARGES in each of the UNITED STATES, June 30, 1883.

States and Territories in which documented.	Sailing vessels.		Steam vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine	2,504	513,863.65	101	18,953.85			3	973.02	2,608	533,790.52
New Hampshire	58	8,649.03	8	413.36					66	9,062.39
Vermont	16	1,150.37	7	2,308.30	7	748.26			30	4,206.93
Massachusetts	2,043	373,704.71	177	64,309.62			12	3,995.34	2,232	442,009.67
Rhode Island	233	18,304,66	49	23,707.05					282	42,011.71
Connecticut	551	40,776.42	135	34,202.93	2	251.69	179	27,995.81	867	103,226.85
New York	2,852	567,134.99	1,223	424,030.01	919	84,934.83	486	99,107.75	5,480	1,175,207.63
New Jersey	977	60,154.63	127	17,982.20	214	26,429.66	89	21,380.79	1,407	125,947.28
Pennsylvania	592	141,045.81	473	138,563.20	44	5,821.86	29	5,215.90	1,138	290,646.77
Delaware	156	13,743.68	21	3,933.64					177	17,677.32
Maryland	1,823	80,499.60	154	47,370.17			4	1,177.46	1,981	129,047.23
District of Columbia	49	2,340.03	35	8,406.33					84	10,746.36
Virginia	1,126	29,887.41	104	8,397.84					1,230	38,285.25
North Carolina	285	10,087.08	55	4,789.34					340	14,876.42
South Carolina	174	7,198.20	45	6,258.70					219	13,456.90
Georgia	78	13,035.57	42	21,524.96					120	34,560.53
Florida	355	24,177.27	87	9,877.00					442	34,054.27
Alabama	99	7,480.69	45	5,780.52			10	413.96	154	13,675.17
Mississippi	121	5,187.01	46	4,735.39					167	9,922.40
Louisiana	380	19,849.26	186	53,753.15					566	73,602.41
Texas	235	6,628.63	36	3,308.48			3	735.08	274	10,672.19
Tennessee			108	17,315.73					108	17,315.73
Kentucky			57	18,118.07					57	18,118.07
Missouri			161	62,462.45			135	115,926.41	296	178,388.86
Iowa			72	9,535.08					72	9,535.08
Nebraska			23	4,493.85					23	4,493.85
Minnesota			56	6,703.30			13	1,532.70	69	8,236.00
Wisconsin	257	55,011.59	142	30,344.67			1	73.58	400	85,429.84
Illinois	242	57,545.82	186	19,874.07			1	271.38	429	77,691.27
Indiana			64	6,051.50					64	6,051.50
Michigan	497	84,609.19	517	99,544.25			102	29,717.40	1,116	213,870.84
Ohio	170	57,824.97	244	86,514.10			10	3,060.84	424	147,399.91
West Virginia			110	14,704.74					110	14,704.74
Arizona			2	424.50					2	424.50
California	699	142,874.40	185	87,293.86					884	230,168.26
Oregon	35	7,866.70	102	39,155.01			8	5,972.98	145	52,994.69
Washington	78	35,795.11	62	7,986.88					140	43,781.99
Alaska	12	130.29	2	65.63					14	195.92
Grand total	16,697	2,386,556.77	5,249	1,413,193.73	1,186	118,186.35	1,085	317,550.40	24,217	4,235,487.25

SUMMARY.

Atlantic and Gulf coasts	14,500	1,889,436.12	2,584	730,308.84	461	52,945.29	772	150,272.03	18,317	2,822,962.28
Pacific coast	824	186,666.50	353	134,925.88	.....	.....	8	5,972.98	1,185	327,565.36
Northern lakes	1,373	310,454.15	1,149	304,641.82	725	65,241.06	156	43,574.90	3,403	723,911.93
Western rivers	.....	.....	1,163	243,317.19	.....	.....	149	117,730.49	1,312	361,047.68
Grand total	16,697	2,386,556.77	5,249	1,413,193.73	1,186	118,186.35	1,085	317,550.40	24,217	4,235,487.25

STATEMENT showing the NUMBER and TONNAGE of VESSELS of the UNITED STATES employed in the COD and MACKEREL FISHERIES, June 30, 1883

States and customs districts in which documented.	Vessels above 20 tons.		Vessels under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
MAINE.						
Passamaquoddy	115	13,368.25	24	301.56	139	13,669.81
Machias	8	266.83	22	283.18	30	550.01
Frenchman's Bay	27	1,385.58	32	346.15	59	1,731.73
Castine	36	2,134.09	28	355.85	64	2,489.94
Bangor	.....	.....	4	60.41	4	60.41
Belfast	26	1,323.09	34	373.11	60	1,696.20
Waldoborough	72	2,804.53	84	1,072.34	156	3,876.87
Wiscasset	35	1,946.44	44	512.89	79	2,459.33
Bath	1	31.00	11	113.17	12	144.17
Portland and Falmouth	113	6,522.15	38	502.34	151	7,024.49
Saco	1	31.30	6	53.79	7	85.09
Kennebunk	6	189.70	11	113.15	17	302.85
York	1	34.10	5	49.11	6	83.21
Total	441	30,037.06	343	4,137.05	784	34,174.11
NEW HAMPSHIRE.						
Portsmouth	29	5,753.10	6	79.35	35	5,832.45
MASSACHUSETTS.						
Newburyport	10	331.24	9	94.29	19	425.53
Gloucester	343	21,633.62	68	809.92	411	22,443.54
Salem and Beverly	13	865.15	12	140.08	25	1,005.23
Marblehead	21	1,111.09	16	179.47	37	1,290.56
Boston and Charlestown	51	3,015.16	10	77.18	61	3,092.34
Plymouth	9	606.61	14	139.58	23	746.19
Barnstable	174	14,107.43	41	452.40	215	14,559.83
Nantucket	.....	.....	11	68.10	11	68.10
Edgartown	.....	.....	3	18.37	3	18.37
New Bedford	9	608.00	45	466.37	54	1,074.37
Fall River	3	131.11	17	211.99	20	343.10
Total	633	42,409.41	246	2,657.75	879	45,067.16
RHODE ISLAND.						
Providence	.....	.....	42	333.07	42	333.07
Bristol and Warren	.....	.....	4	34.24	4	34.24
Newport	16	934.09	47	486.30	63	1,420.39
Total	16	934.09	93	853.61	109	1,787.70
CONNECTICUT.						
Stonington	25	993.88	40	409.25	65	1,403.13
New London	28	1,193.12	34	457.09	62	1,650.21
Total	53	2,187.00	74	866.34	127	3,053.34
NEW YORK.						
New York	18	851.65	106	714.12	124	1,565.77
Sag Harbor	.....	.....	87	865.29	87	865.29
Total	18	851.65	193	1,579.41	211	2,431.06
NEW JERSEY.						
Little Egg Harbor	1	25.65	3	51.01	4	76.66
MARYLAND.						
Baltimore	34	1,222.00	.....	.....	34	1,222.00
VIRGINIA.						
Tappahannock	6	246.17	30	285.20	36	531.37
NORTH CAROLINA.						
New Berne	2	44.87	4	50.57	6	95.44

STATEMENT showing the NUMBER and TONNAGE of VESELS, &c.—Continued.

States and customs districts in which documented.	Vessels above 20 tons.		Vessels under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
FLORIDA.						
Pensacola	8	497.63	3	37.98	11	535.61
ALABAMA.						
Mobile	2	66.89	4	70.43	6	137.32
CALIFORNIA.						
San Diego	2	46.33	4	42.40	6	88.73
San Francisco	.....	.....	1	5.27	1	5.27
Total	2	46.33	5	47.67	7	94.00
SUMMARY.						
Maine	441	30,037.06	343	4,137.05	784	34,174.11
New Hampshire	29	5,753.10	6	79.35	35	5,832.45
Massachusetts	633	42,409.41	246	2,657.75	879	45,067.16
Rhode Island	16	934.09	93	853.61	109	1,787.70
Connecticut	53	2,187.00	74	866.34	127	3,053.34
New York	18	851.65	193	1,579.41	211	2,431.06
New Jersey	1	25.65	3	51.01	4	76.66
Maryland	34	1,222.00	.....	.....	34	1,222.00
Virginia	6	246.17	30	285.20	36	531.37
North Carolina	2	44.87	4	50.57	6	95.44
Florida	8	497.63	3	37.98	11	535.61
Alabama	2	66.89	4	70.43	6	137.32
California	2	46.33	5	47.67	7	94.00
Total	1,245	84,321.85	1,004	10,716.37	2,249	95,038.22

STATEMENT showing the NUMBER and TONNAGE of VESSELS of the UNITED STATES employed in the WHALE FISHERIES, June 30, 1883.

Customs districts in which documented	No.	Tons.
Boston, Mass	5	794.87
Barnstable, Mass	12	1,126.63
Edgartown, Mass	5	891.28
New Bedford, Mass. (sail)	110	27,602.44
New Bedford, Mass. (steam)	3	1,298.39
New London, Conn	6	700.44
Total	141	32,414.05

CONSOLIDATED STATEMENT showing the CLASS, NUMBER, and TONNAGE of VESSELS BUILT in the UNITED STATES during the year ended June 30, 1883.

States and Territories in which built.	Sailing vessels.		Steam vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
THE ATLANTIC AND GULF COASTS.										
Maine	165	72,141.57	14	7,153.43					179	79,295.00
New Hampshire	1	561.40							1	561.40
Massachusetts	83	15,906.63	12	4,350.86					95	20,257.49
Rhode Island			4	170.03					4	170.03
Connecticut	23	3,149.52	12	2,224.29			28	4,567.95	63	9,941.76
New York	55	3,374.22	47	6,337.31	8	920.94	8	1,698.70	118	12,331.17
New Jersey	32	2,789.69	6	220.83			2	948.63	40	3,959.15
Pennsylvania	23	9,805.41	41	34,263.54			1	442.23	65	44,511.18
Delaware	21	4,122.41	12	5,932.96			2	597.56	35	10,652.93
Maryland	105	3,388.92	6	1,358.90					111	4,747.82
Virginia	30	2,481.33	5	500.52					35	2,981.85
North Carolina	19	235.37	8	359.37					27	594.74
South Carolina	7	68.77	6	980.19					13	1,048.96
Georgia	3	48.48							3	48.48
Florida	21	320.19	11	1,012.06					32	1,332.25
Alabama	5	56.78	1	75.75			12	294.80	18	427.33
Mississippi	10	173.52							10	173.52
Louisiana	19	341.44	2	73.17					21	414.61
Texas	9	96.02	2	64.91					11	160.93
Total Atlantic and Gulf coasts	631	119,061.67	189	65,078.12	8	920.94	53	8,549.87	881	193,610.60
THE PACIFIC COAST.										
California	41	6,638.51	11	2,408.96					52	9,047.47
Oregon	5	1,690.94	14	878.09			1	1,170.96	20	3,739.99
Washington	10	3,218.39	9	732.12					19	3,950.51
Total Pacific coast	56	11,547.84	34	4,019.17			1	1,170.96	91	16,737.97
THE NORTHERN LAKES.										
Vermont					1	99.45			1	99.45
New York	6	354.44	25	4,233.32	33	3,690.52	1	324.25	65	8,602.53
Ohio	4	3,869.11	9	1,311,82					13	5,180.93
Michigan	15	1,123.69	41	9,332.96			2	834.12	58	11,290.77
Illinois	3	237.95	9	344.77					12	582.72
Wisconsin	6	851.47	15	1,996.17					21	2,847.64
Minnesota			1	34.38					1	34.38
Total Northern lakes	34	6,436.66	100	17,253.42	34	3,789.97	3	1,158.37	171	28,638.42

THE WESTERN RIVERS.										
Louisiana			8	482.22					8	482.22
Tennessee			16	1,254.43					16	1,254.43
Kentucky			18	7,946.57			4	3,683.17	22	11,629.74
Missouri			6	1,343.76			1	194.81	7	1,538.57
Iowa			6	520.80					6	520.80
Nebraska			3	221.68					3	221.68
Minnesota			5	368.98			3	511.25	8	880.23
Illinois			4	391.22					4	391.22
Indiana			8	372.21					8	372.21
Ohio			14	2,851.65			1	1,174.62	15	4,026.27
West Virginia			22	2,085.30					22	2,085.30
Pennsylvania			6	3,040.25					6	3,040.25
Total Western rivers			116	20,879.07			9	5,563.85	125	26,442.92
SUMMARY.										
Atlantic and Gulf coasts	631	119,061.67	189	65,078.12	8	920.94	53	8,549.87	881	193,610.60
Pacific coast	56	11,547.84	34	4,019.17			1	1,170.96	91	16,737.97
Northern lakes	34	6,436.66	100	17,253.42	34	3,789.97	3	1,158.37	171	28,638.42
Western rivers			116	20,879.07			9	5,563.85	125	26,442.92
Grand total	721	137,046.17	439	107,229.78	42	4,710.91	66	16,443.05	1,268	265,429.91

SUMMARY STATEMENT of SAILING VESSELS BUILT in the UNITED STATES during the year ended June 30, 1883.

Class of vessels.	No.	Tons.
Ships	15	28,886.90
Barks	4	2,241.37
Barkentines	14	7,734.60
Brigs	2	894.85
Schooners	567	95,774.72
Sloops	119	1,513.73
Total	721	137,046.17

SUMMARY STATEMENT of STEAM VESSELS BUILT in the UNITED STATES during the year ended June 30, 1883.

Class of vessels.	No.	Tons.
River steamers, side-wheel	42	12,803.82
River steamers, stern-wheel	90	14,792.86
River steamers, propellers	204	14,467.79
Lake steamers, propellers	50	14,043.48
Ocean steamers, side-wheel	4	2,336.89
Ocean steamers, propellers	49	48,784.94
Total	439	107,229.78

SUMMARY STATEMENT of CANAL-BOATS and BARGES BUILT in the UNITED STATES during the year ended June 30, 1883.

Class of vessels.	No.	Tons.
Canal-boats	42	4,710.91
Barges	66	16,443.05
Total	108	21,153.96

STATEMENT showing the CLASS, NUMBER, and TONNAGE of IRON VESSELS BUILT in the UNITED STATES during the year ended June 30, 1883.

Ports.	Sailing vessels.		Steam vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
New York, N. Y			2	1,032.52	2	1,032.52
Buffalo, N. Y			1	45.00	1	45.00
Philadelphia, Pa	1	2,032.88	22	30,762.00	23	32,794.88
Wilmington, Del			8	5,707.63	8	5,707.63
Baltimore, Md			1	66.08	1	66.08
Total	1	2,032.88	34	37,613.23	35	39,646.11

STATEMENT showing the CLASS, NUMBER, and TONNAGE of VESSELS BUILT in the UNITED STATES, from 1797 to 1883, inclusive.

Year ended—	Number, class, and tonnage.								Total.	
	Sailing vessels.						Steam vessels.			
	Ships and barks.	Brigs.	Schooners.	Sloops, canal-boats, and barges.	Total.	Tons.	Number.	Tons.	Number.	Tons.
Dec. 31, 1797	.....	.....	.....	.....	.....	.....	.....	.....	.....	57,679.00
1798	34	53	401	147	635	.....	.....	.....	635	49,435.04
1799	87	131	382	167	767	.....	.....	.....	767	77.921.78
1800	128	176	487	204	995	.....	.....	.....	995	106,261.56
1801	.....	.....	.....	.....	.....	.....	.....	.....	.....	124,755.28
1802*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1803	.....	.....	.....	.....	.....	.....	.....	.....	.....	88,448.40
1804	.....	.....	.....	.....	.....	.....	.....	.....	.....	103,753.91
1805	.....	.....	.....	.....	.....	.....	.....	.....	.....	128,507.03
1806	.....	.....	.....	.....	.....	.....	.....	.....	.....	126,093.29
1807	.....	.....	.....	.....	.....	.....	.....	.....	.....	99,783.92
1808	.....	.....	.....	.....	.....	.....	.....	.....	.....	31,755.34
1809	.....	.....	.....	.....	.....	.....	.....	.....	.....	91,397.55
1810	.....	.....	.....	.....	.....	.....	.....	.....	.....	127,575.86
1811	.....	.....	.....	.....	.....	.....	.....	.....	.....	146,691.82
1812	.....	.....	.....	.....	.....	84,691.42	4	457.08	.....	85,148.50
1813	3	21	212	128	364	31,153.40	7	1,429.66	371	32,583.11
1814	3	11	312	162	488	29,039.90	2	711.65	490	29,751.60
1815	136	224	680	284	1,324	154,624.39	5	954.65	1,329	155,579.09
1816	76	133	781	424	1,414	131,667.86	17	3,518.89	1,431	135,186.80
1817	34	90	559	394	1,077	86,393.37	10	1,233.28	1,087	87,626.65
1818	53	85	428	332	898	82,421.20	25	4,925.29	923	87,346.49
1819	53	82	473	240	848	79,379.45	28	7,290.74	876	86,670.24
1820	22	60	301	152	535	47,784.01	22	3,610.58	557	51,394.59
1821	43	89	248	127	507	55,856.02	12	1,419.10	519	57,275.12
1822	64	131	260	168	623	75,346.93	16	2,222.31	639	77,569.29
1823	55	127	260	165	607	72,758.49	23	3,099.16	630	75,857.65
1824	56	156	377	166	755	86,851.72	38	5,946.28	793	92,798.05
1825	56	197	538	168	959	109,546.73	41	6,917.65	1,000	116,464.43
1826	71	187	482	227	967	118,094.37	66	12,279.30	1,033	130,373.67
1827	58	135	464	242	899	97,474.80	52	8,981.70	951	106,456.55
1828	73	108	474	197	852	92,879.28	34	6,085.03	886	98,964.31
1829	44	68	484	145	741	68,216.44	55	11,192.18	796	79,408.62
1830	25	56	403	116	600	51,491.51	48	7,068.89	648	58,560.45
1831	72	95	416	94	677	80,231.14	35	5,325.44	712	85,556.58
1832	132	143	568	122	965	129,143.03	100	15,401.13	1,065	144,544.16
1833	144	169	624	185	1,122	150,758.05	65	10,734.25	1,187	161,492.30
1834	98	94	497	180	869	105,332.54	88	13,057.30	957	118,389.84
Sept. 30, 1835	43	55	391	164	653	64,338.13	72	10,769.76	725	75,107.89
1836	93	65	444	164	766	93,016.79	145	23,213.57	911	116,230.41
1837	67	72	507	168	814	92,458.49	158	33,455.09	972	125,913.58
1838	66	79	510	153	808	91,747.79	105	24,158.09	913	115,905.88
1839	83	89	439	124	735	100,363.10	164	24,897.59	899	125,260.69
1840	97	109	378	224	808	106,518.35	87	14,685.51	895	121,203.86
1841	114	102	319	150	685	100,117.12	108	23,543.81	793	123,660.93
1842	116	91	274	406	887	105,256.15	140	24,550.15	1,027	129,806.30
June 30, 1843	58	34	138	174	404	50,050.52	79	13,837.67	483	63,888.24
1844	73	47	204	279	603	71,506.66	163	32,030.58	766	103,537.29
1845	124	87	322	342	875	112,362.08	163	33,680.38	1,038	146,042.46
1846	100	164	576	355	1,195	141,844.22	225	46,359.71	1,420	188,203.93
1847	151	168	689	392	1,400	193,403.38	197	50,230.02	1,597	243,633.40
1848	254	174	701	547	1,676	265,549.53	175	52,526.01	1,851	318,075.54
1849	198	148	623	370	1,339	213,970.81	215	43,018.01	1,554	256,988.82
1850	247	117	554	307	1,225	227,997.51	197	51,258.35	1,422	279,255.86
1851	211	65	522	325	1,123	221,145.89	245	78,326.47	1,368	299,472.41
1852	255	79	585	265	1,184	269,821.81	268	85,534.33	1,452	355,356.19
1853	270	95	681	391	1,437	332,339.12	280	95,155.67	1,717	427,494.79
1854	334	112	661	386	1,493	447,216.26	284	88,829.82	1,777	536,046.13
1855	381	126	605	669	1,781	510,689.67	246	72,760.32	2,027	583,450.04
1856	306	103	594	479	1,482	404,054.39	232	65,239.34	1,714	469,293.73
1857	251	58	504	358	1,171	304,345.18	272	74,459.52	1,443	378,804.70
1858	122	46	431	400	999	179,338.53	242	65,374.34	1,241	244,712.87
1859	89	28	297	284	698	121,296.83	177	35,305.45	875	156,602.33
1860	110	36	372	289	807	145.427.58	275	69,370.07	1,082	214,797.65
1861	110	39	360	371	880	172,207.94	266	60,986.36	1,146	233,194.35
1862	60	17	207	397	681	119,626.67	183	55,449.17	864	175,075.84

* No record.

STATEMENT showing the CLASS, NUMBER, and TONNAGE, &c.—Continued.

Year ended—	Number, class, and tonnage.								Total.	
	Sailing vessels.						Steam vessels.			
	Ships and barks.	Brigs.	Schooners.	Sloops, canal-boats, and barges.	Total.	Tons.	Number.	Tons.	Number.	Tons.
June 30, 1863	97	34	212	1,113	1,456	216,812.14	360	94,233.67	1,816	311,045.81
1864	112	45	322	1,389	1,868	268,240.76	520	147,499.83	2,388	415,740.64
1865	109	46	370	853	1,378	248,090.12	411	146,432.94	1,789	394,523.11
1866	96	61	457	926	1,540	210,962.84	358	125,183.72	1,898	336,146.56
1867	95	70	517	657	1,339	233,584.53	179	72,010.33	1,518	305,594.86
1868	80	48	590	848	1,566	221,364.67	236	63,940.06	1,802	285,304.73
1869	91	36	501	820	1,448	210,164.16	279	65,065.99	1,727	275,230.15
1870	73	27	519	709	1,328	206,332.39	290	70,620.92	1,618	276,953.31
1871	40	14	498	901	1,453	185,384.02	302	87,842.49	1,755	273,226.51
1872	15	10	426	900	1,351	146,842.57	292	62,209.65	1,643	209,052.22
1873	28	9	611	1,221	1,869	271,235.10	402	88,010.66	2,271	359,245.76
1874	71	22	655	995	1,743	330,795.25	404	101,929.92	2,147	432,725.17
1875	114	22	502	340	978	235,178.95	323	62,459.84	1,301	297,638.79
1876	76	5	424	269	774	134,333.72	338	69,251.91	1,112	203,585.63
1877	71	4	337	352	764	129,077.45	265	47,514.51	1,029	176,591.96
1878	81	7	279	557	924	153,643.97	334	81,859.60	1,258	235,503.57
1879	37	10	256	494	797	106,669.34	335	86,361.35	1,132	193,030.69
1880	23	2	286	243	554	78,556.20	348	78,853.70	902	157,409.90
1881	29	3	318	314	664	162,388.09	444	118,070.55	1,108	280,458.64
1882	31	2	473	363	869	160,427.07	502	121,842.66	1,371	282,269.73
1883	33	2	567	227	829	158,200.13	439	107,229.78	1,268	265,429.91

LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES UNDER TREATY STIPULATIONS.

LIABILITIES

OF THE

UNITED STATES TO INDIAN TRIBES UNDER TREATY STIPULATIONS.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, September 25, 1883.

SIR: I have the honor to acknowledge the receipt, by your reference of the 12th instant, of a letter from the honorable Secretary of the Treasury, dated September 10, in which he requests to be furnished with the usual statement showing the liabilities of the United States to Indian tribes under treaty stipulations; and in accordance with his request, submit herewith the required statement for transmittal to that office.

Very respectfully,

H. PRICE,
Commissioner.

Hon. SECRETARY OF THE INTERIOR.

DEPARTMENT OF THE INTERIOR,
Washington, September 26, 1883.

SIR: In compliance with your request of the 10th instant, I have the honor to transmit herewith a statement showing the present liabilities of the United States to Indian tribes under treaty stipulations, together with letter from the Commissioner of Indian Affairs, dated 25th instant, transmitting same to this Department.

Very respectfully,

H. M. TELLER,
Secretary.

Hon. SECRETARY OF THE TREASURY.

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STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent. produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Fourteen installments, unappropriated, at $30,000 each.	Vol. 15, p. 584, § 10	.....	$420,000 00	.....	.....
Do	Purchase of clothing	Tenth article treaty of October 21, 1867.	....do	$15,000 00	.....	.....	.....
Do	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585, § 14	5,200 00	.....	.....	.....
Do	Pay of physician and teacher	....do	....do	2,500 00	.....	.....	.....
Arickarees, Gros Ventres, and Mandans.	Amount to be expended in such goods, &c., as the President may from time to time determine.	Seventh article treaty of July 27, 1866.	Treaty not published.	50,000 00	.....	.....	.....
Assinaboines	....do	....do	....do	30,000 00	.....	.....	.....
Blackfeet, Bloods, and Piegans.	....do	Eighth article treaty of September 1, 1868.	....do	40,000 00	.....	.....	.....
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.	Fourteen installments, unappropriated, at $20,000 each.	Vol. 15, p. 596, § 10	.....	280,000	.....	.....
Do	Purchase of clothing, same article	.....	....do	14,000 00	.....	.....	.....
Do	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	.....	Vol. 15, p. 597, § 13	7,700 00	.....	.....	.....
Chickasaw	Permanent annuity in goods	.....	Vol. 1, p. 619	.....	.....	$3,000 00	.....
Chippewas, Boise Forte band.	Twenty installments, for blacksmith, assistants, iron, tools, &c.	Two installments, at $1,500 each, unappropriated.	Vol. 14, p. 766, § 3	.....	3,000 00	.....	.....
Do	Twenty installments, for schools, instructing Indians in farming, and for the purchase of seeds, tools, &c.	Two installments, at $1,600 each, unappropriated.	....do	.....	3,200 00	.....	.....
Do	Twenty installments of annuity, in money, goods, or other articles, provisions, ammunition, and tobacco.	Annuity, $3,500, goods, &c., $6,500; provisions, &c., $1,000; two installments, unappropriated.	....do	.....	22,000 00	.....	.....

Chippewas of the Mississippi.	Ten installments in money, at $20,000 each, third article treaty of February 22, 1855, and third article treaty of May 7, 1864.	One installment of $20,000 due	Vol. 13, p. 694, § 3.		20,000 00		
Do	Forty-six installments to be paid to the chiefs of the Mississippi Indians.	Nine installments, of $1,000 each, due.	Vol. 9, p. 904, § 3.		9,000 00		
Chippewas, Pillager, and Lake Winnebagoshish bands.	Forty installments: in money, $10,666.66; goods, $8,000; and for purposes of utility, $4,000.	Eleven installments, of $22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.		249,333 26		
Do	Ten installments, for purposes of education, per third article treaty of May 7, 1864.	One installment of $3,000 due	Vol. 13, p. 694, § 3.		3,000 00		
Choctaws	Permanent annuities	Second article treaty of November 16, 1805, $3,000; thirteenth article treaty of October 18, 1820, $600; second article treaty of January 20, 1825, $6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13; vol. 7, p. 235, § 2.			9,600 00	
Do	Provisions for smiths, &c	Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825.	Vol. 7, p. 212, § 6; vol. 7, p. 236, § 9; vol. 7, p. 614, § 13			920 00	
Do	Interest on $390,257.92, articles ten and thirteen, treaty of January 22, 1855.		Vol. 11, p. 614, § 13			19,512 89	$390,257 92
Creeks	Permanent annuities	Treaty of August 7, 1790	Vol. 7, p. 36, § 4			1,500 00	
Do	do	Treaty of June 16, 1802	Vol. 7, p. 69, § 2			3,000 00	
Do	do	Treaty of January 24, 1826	Vol. 7, p. 287, § 4			20,000 00	490,000 00
Do	Smiths, shops, &c	do	Vol. 7, p. 287, § 8			1,110 00	22,200 00
Do	Wheel-right, permanent	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, § 8; vol. 11, p. 700, § 5;			600 00	12,000 00
Do	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops and tools, iron and steel, wagon-maker, education, and assistance in agricultural operations, &c.	Treaty of February 14, 1833, and treaty of August 7, 1856.	Vol. 7, p. 419, § 5; vol. 11, p. 700, § 5.	840 00 270 00 600 00 1,000 00 2,000 00			
Do	Interest on $200,000 held in trust, sixth article treaty August 7, 1856.	Treaty of August 7, 1856	Vol. 11, p. 700, § 6			10,000 00	200,000 00
Do	Interest on $675,168 held in trust, third article treaty June 14, 1866, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 786, § 3			33,758 40	675,168 00
Crows	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age a flannel skirt or goods to make the same, a pair of woolen hose, calico and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Treaty of May 7, 1868; fifteen installments of $19,000 each, due, estimated.	Vol. 15, p. 651, § 9		285,000 00		
Do	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868	Vol. 15, p. 651, § 9	4,500 00			
Do	Twenty installments, for pay of teacher and for books and stationery.	Six installments, of $1,500 each, due.	Vol. 15, p. 651, § 7		9,000 00		
Do	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at	Vol. 15, p. 651, § 8	2,000 00			

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Crows	Twenty-five installments, of $30,000 each, in cash or otherwise, under the direction of the President.	Twenty-three installments, of $30,000 each, due.	Act of April 11, 1882.		$690,000 00		
Gros Ventres	Amounts to be expended in such goods, provisions, &c., as the President may from time to time determine as necessary.	Treaty not published (eighth article, July 13, 1868).		$35,000 00			
Iowas	Interest on $57,500, being the balance on $157,500.		Vol. 10, p. 1071, § 9			$2,875 00	$57,500 00
Kansas	Interest on $200,000, at 5 per cent		Vol. 9, p. 842, § 2			10,000 00	200,000 00
Kickapoos	Interest on $93,581.09, at 5 per cent		Vol. 10, p. 1079, § 2			4,679 05	93,581 09
Klamaths and Modocs.	Twenty installments, for repairing saw-mill, and buildings for blacksmith, carpenter, wagon and plow maker, manual-labor school, and hospital.	Three installments, of $1,000 each, due.	Vol. 16, p. 708, § 2		3,000 00		
Do	For tools and materials for saw and flour mills carpenter's, blacksmith's, wagon and plow makers' shops, books, and stationery for manual-labor school.	Two installments, of $1,500 each, due.	do		3,000 00		
Do	Pay of physician, miller, and two teachers, for twenty years.	Two installments, of $3,600 each, due.	Vol. 16, p. 709, § 5		7,200 00		
Miamies of Kansas.	Permanent provision for smith's shops and miller, &c.	Say $411.43 for shop and $262.62 for miller.	Vol. 7, p. 191, § 5			674 05	13,481 00
Do	Interest on $21,884.81, at the rate of 5 per cent., as per third article treaty of June 5, 1854.		Vol. 10, p. 1094, § 3			1,094 24	21,884 81
Miamies of Eel River.	Permanent annuities	Fourth article treaty of 1795; third article treaty of 1805; third article treaty of 1809.	Vol. 7, p. 51, § 4; vol. 7, p. 91, § 3; vol. 7, p. 114, § 3; vol. 7, p. 116.			1,100 00	22,000 00
Molels	Pay of teacher to manual-labor school, and subsistence of pupils, &c.	Treaty of December 21, 1855	Vol. 12, p. 982, § 2	3,000 00			

Nez Percés	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty of June 9, 1863	Vol. 14, p. 650, § 5	3,500 00			
Northern Cheyennes and Arapahoes.	Thirty installments, for purchase of clothing, as per sixth article of treaty May 10, 1868.	Fifteen installments, of $12,000 each, due.	Vol. 15, p. 657, § 6		180,000 00		
Do	Ten installments, to be expended by the Secretary of the Interior, for Indians engaged in agriculture.	Five installments, of $37,500 each, due.	do		187,500 00		
Do	Pay of teacher, farmer, carpenter, miller, blacksmith, engineer, and physician.	Estimated at	Vol. 15, p. 658, § 7	6,000 00			
Omahas	Twelve installments, fourth series, in money or otherwise.	Eleven installments, fourth series, of $10,000 each, due.	Vol. 10, p. 1044, § 4		110,000 00		
Osages	Interest on $69,120, at 5 per cent., for educational purposes.	Resolution of the Senate to treaty, January 2, 1825.	Vol. 7, p. 242, § 6			3,456 00	69,120 00
Do	Interest on $300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865	Vol. 14, p. 687, § 1			15,000 00	300,000 00
Otoes and Missourias.	Twelve installments, last series, in money or otherwise.	Eleven installments, of $5,000 each, due.	Vol. 10, p. 1039, § 4		55,000 00		
Pawnees	Annuity goods, and such articles as may be necessary.	Treaty of September 24, 1857	Vol. 11, p. 729, § 2			30,000 00	
Do	Support of two manual-labor schools and pay of teachers.	do	Vol. 11, p. 729, § 3	10,000 00			
Do	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated, for iron and steel, $500; two blacksmiths, $1,200; and two strikers, $480.	Vol. 11, p. 729, § 4	2,180 00			
Do	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices, to assist in working in the mill and keeping in repair grist and saw mill.	Estimated	Vol. 11, p. 730, § 4	4,400 00			
Poncas	Fifteen installments, last series, to be paid to them or expended for their benefit.	Five installments, of $8,000 each, due.	Vol. 12, p. 997, § 2		40,000 00		
Do	Amount to be expended durng the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868	Vol. 12, p. 998, § 2	10,000 00			
Pottawatomies	Permanent annuity in money	August 3, 1795	Vol. 7, p. 51, § 4			357 80	7,156 00
Do	do	September 30, 1809	Vol. 7, p. 114, § 3			178 90	3,578 00
Do	do	October 2, 1818	Vol. 7, p. 185, § 3			894 50	17,890 00
Do	do	September 20, 1828	Vol. 7, p. 317, § 2			715 60	14,312 00
Do	do	July 29, 1829	Vol. 7, p. 330, § 2			5,724 77	114,495 40
Do	For educational purposes, during the pleasure of the President.	September 20, 1828	Vol. 7, p. 318, § 2	5,000 00			
Do	Permanent provision for three blacksmiths and assistants, iron and steel.	October 16, 1826; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, § 3; vol. 7, p. 318, § 2; vol. 7, p. 321, § 2.			1,008 99	20,179 80
Do	Permanent provision for furnishing salt	July 29, 1829	Vol. 7, p. 320, § 2			156 54	3,130 80
Do	Permanent provision for payment of money in lieu of tobacco, iron, and steel.	September 20, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, § 2; vol. 9, p. 855, § 10.			107 34	2,146 80
Do	For interest on $230,064.20, at 5 per cent	June 5 and 17, 1846	Vol. 9, p. 855, § 7			11,503 21	230,064 20

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Pottowatomies of Huron.	Permanent annuities	November 17, 1808	Vol. 7, p. 106, § 2			$400 00	$8,000 00
Quapaws	For education, smith, farmer, and smith-shop during the pleasure of the President.	$1,000 for education, $1,060 for smith, &c.	Vol. 7, p. 425, § 3	$2,060 00			
Sacs and Foxes of Mississippi.	Permanent annuity	Treaty of November 3, 1804	Vol. 7, p. 85, § 3			1,000 00	20,000 00
Do	Interest on $200,000, at 5 per cent	Treaty of October 21, 1837	Vol. 7, p. 541, § 2			10,000 00	200,000 00
Do	Interest on $800,000, at 5 per cent	Treaty of October 21, 1842	Vol. 7, p. 596, § 2			40,000 00	800,000 00
Sacs and Foxes of Missouri.	Interest on $157,400, at 5 per cent	Treaty of October 21, 1837	Vol. 7, p. 543, § 2			7,870 00	157,400 00
Do	For support of school	Treaty of March 6, 1861	Vol. 12, p. 1172, § 5	200 00			
Seminoles	Interest on $500,000, eighth article of treaty of August 7, 1856.	$25,000 annual annuity	Vol. 11, p. 702, § 8			25,000 00	500,000 00
Do	Interest on $70,000, at 5 per cent	Support of schools, &c	Vol. 14, p. 757, § 3			3 500 00	70,000 00
Senecas	Permanent annuity	September 9 and 17, 1817	Vol. 7, p. 161, § 4; vol. 7, p. 179, § 4.			1,000 00	20,000 00
Do	Smith and smith-shop and miller, permanent	February 28, 1831	Vol. 7, p. 349, § 4			1,660 00	33,200 00
Senecas of New York.	Permanent annuities	February 19, 1841	Vol. 4, p. 442			6,000 00	120,000 00
Do	Interest on $75,000, at 5 per cent	Act of June 27, 1846	Vol. 9, p. 35, § 2			3,750 00	75,000 00
Do	Interest on $43,050, transferred from the Ontario Bank to the United States Treasury.	do	Vol. 9, p. 35, § 3			2,152 50	43,050 00
Senecas and Shawnees.	Permanent annuity	Treaty of September 17, 1818	Vol. 7, p. 179, § 4			1,000 00	20,000 00
Do	Support of smith and smith's shops	Treaty of July 20, 1831	Vol. 7, p. 352, § 4	1,060 00			
Shawnees	Permanent annuity for education	August 3, 1795; September 29, 1817	Vol. 7, p. 51, § 4			3,000 00	60,000 00
Do	Interest on $40,000, at 5 per cent	August 3, 1795; May 10, 1854	Vol. 10, p. 1056, § 3			2,000 00	40,000 00
Shoshones and Bannacks:							
Shoshones	For the purchase of clothing for men, women, and children, thirty installments.	Sixteen installments due, estimated at $11,500 each.	Vol. 15, p. 676, § 9	184,000 00			

Do	For pay of physician, carpenter, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000 00			
Do	Blacksmith, and for iron and steel for shops	do	Vol. 15, p. 676, § 3	1,000 00			
Bannacks	For the purchase of clothing for men, women, and children, thirty installments.	Sixteen installments due, estimated at $6,937 each.	Vol. 15, p. 676, § 9		110,992 00		
Do	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000 00			
Six Nations of New York.	Permanent annuities in clothing, &c	Treaty, November 11, 1794	Vol. 7, p. 64, § 6			4,500 00	90,000 00
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of clothing for men, women, and children.	Sixteen installments, of $130,000 each, due; estimated.	Vol. 15, p. 638, § 10		2,080,000 00		
Do	Blacksmith, and for iron and steel	Estimated	do	2,000 00			
Do	For such articles as may be considered necessary by the Secretary of the Interior for persons roaming.	Sixteen installments, of $200,000 each, due; estimated.	do		3,200,000 00		
Do	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, § 13	10,400 00			
Do	Purchase of rations, &c., as per article 5, agreement of September 26, 1876.	do	Vol. 19, p. 256, § 5	1,100,000 00			
Tabequache band of Utes.	Pay of blacksmith	do	Vol. 13, p. 675, § 10	720 00			
Tabequache, Muache, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes.	For iron and steel and necessary tools for blacksmith shop.	do	Vol. 15, p. 627, § 9	220 00			
Do	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	do	Vol. 15, p. 622, § 15	7,800 00			
Do	Thirty installments, of $30,000 each, to be expended under the direction of the Secretary of the Interior, for clothing, blankets, &c.	Fifteen installments, each $30,000, due.	Vol. 15, p. 622, § 11		450,000 00		
D	Annual amount to be expended under the direction of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat, flour, beans, &c.		Vol. 15, p. 622, § 12	30,000 00			
Winnebagoes	Interest on $804,909.17, at 5 per cent. per annum.	November 1, 1837, and Senate amendment, July 17, 1862.	Vol. 7, p. 546, § 4; vol. 12, p. 628, § 4.			40,245 45	804,909 17
Do	Interest on $78,340.41, at 5 per cent. per annum, to be expended under the direction of the Secretary of the Interior.	July 15, 1870	Vol. 16, p. 355, § 1			3,917 02	78,340 41
Yankton tribe of Sioux.	Ten installments, of $25,000 each, being third series, to be paid to them, or expended for their benefit.	Five installments due, of $25,000 each.	Vol. 11, p. 744, § 4		125,000 00		
Do	Twenty installments, of $15,000 each, fourth series, to be paid to them, or expended for their benefit.	Twenty installments, of $15,000 each, due.	do		300,000 00		
Total				1,420,150 00	9,029,225 26	349,522 25	6,120,045 40

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